

LOS ANGELES UNIFIED SCHOOL DISTRICT
Accounting and Disbursements Division

DAVID L. BREWER III
Superintendent of Schools

MEGAN K. REILLY
Chief Financial Officer



TIMOTHY S. ROSNICK
Controller

V. LUIS BUENDIA
Deputy Controller

November 26, 2008

Los Angeles County Office of Education
Division of Business Advisory Services
9300 Imperial Highway, EC Annex
Downey, CA 90242-2890

Attention: Teri Stockman

Dear Ms. Stockman:

Enclosed are the original and one copy, along with a readable disk of the "Official Export" of SACS Unaudited Actuals data file for the Los Angeles Unified School District for Fiscal Year 2007-08. The file/report has been prepared using the Unaudited Actuals period and includes the Technical Review Checklist. Please note that we are submitting Form CAT using Excel format due to the huge volume of grants that our District has.

If you have any questions, please call M. Teresa Rojas at (213) 241-7951.

Sincerely,

A handwritten signature in black ink, appearing to read "Timothy S. Rosnick".

Timothy S. Rosnick

TSR:mtr

Encl.

C: Megan K. Reilly
Yumi Takahashi
V. Luis Buendia
M. Teresa Rojas
Tess Pineda
Rouelli Chow

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2007-08 Unaudited Actuals	2008-09 Budget
01	General Fund / County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	G	G
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	G	G
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
1	Bond Interest and Redemption Fund	G	G
2	Debt Service Fund for Blended Component Units		
53	Tax Override Fund	G	G
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund	G	G
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness	S	
53A	Analysis of Restricted Levies	S	
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CA	Unaudited Actuals Certification	S	
CAT	Categoricals - Federal/State/Local Grant Awards, Rev. & Exp.		
CEA	Current Expense Formula / Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
CORR	Education of Adults in County Correctional Facilities		
DAY	Community Day Schools	S	
EBT	Schedule of Long-Term Liabilities	GS	
GANN	Appropriations Limit Calculations	GS	

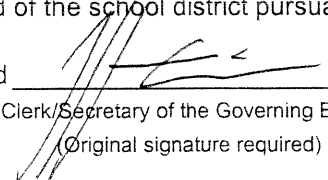
G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2007-08 Unaudited Actuals	2008-09 Budget
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report - Allocation Factors	GS	
PCR	Program Cost Report	GS	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	SEA Form Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
TRAN	Annual Report of Pupil Transportation	GS	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2007-08 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed 
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Nov 25, 2008

To the Superintendent of Public Instruction:

2007-08 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

County Office of Education

School District

Teri Stockman

Timothy Rosnick

Name

Name

Business Services Consultant

Controller

Title

Title

(562) 922-6135

(213) 241-7930

Telephone

Telephone

stockman_teri@lacoed.edu

timothy.rosnick@lausd.net

E-mail Address

E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2009-10 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

Unaudited Actuals
FINANCIAL REPORTS
2007-08 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected.	58.14%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for the Education of Adults in County Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	(\$7,081,090.18)
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$4,070,335,113.45
	Appropriations Subject to Limit	\$4,070,335,113.45
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and Education Code Section 42132.	
ICR	Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2009-10, subject to CDE approval.	2.75%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2009-10 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$81,747,919.06
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$60,545,549.91

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUES									
1) Revenue Limit Sources		8010-8099	3,432,591,853.93	191,542,122.45	3,624,133,976.38	3,342,920,438.00	198,586,873.00	3,541,507,311.00	-2.3%
2) Federal Revenue		8100-8299	24,506,479.54	731,879,873.94	756,386,353.48	18,670,666.00	812,055,037.00	830,725,703.00	9.8%
3) Other State Revenue		8300-8599	470,244,139.90	1,834,233,933.16	2,304,478,073.06	432,545,963.00	1,736,483,855.00	2,169,029,818.00	-5.9%
4) Other Local Revenue		8600-8799	108,251,681.71	15,413,457.14	123,665,138.85	126,156,813.00	21,763,754.00	147,920,567.00	19.6%
5) TOTAL, REVENUES			4,035,594,155.08	2,773,069,386.69	6,808,663,541.77	3,920,293,880.00	2,768,889,519.00	6,689,183,399.00	-1.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,959,322,980.37	1,355,268,213.54	3,314,591,193.91	1,865,332,272.00	1,338,657,187.00	3,203,989,459.00	-3.3%
2) Classified Salaries		2000-2999	463,220,094.38	591,019,848.91	1,054,239,943.29	432,296,142.00	565,899,562.00	998,195,704.00	-5.3%
3) Employee Benefits		3000-3999	720,463,004.25	597,563,902.08	1,318,026,906.33	677,952,996.00	621,720,715.00	1,299,673,711.00	-1.4%
4) Books and Supplies		4000-4999	113,890,180.73	321,383,560.32	435,273,741.05	75,701,947.00	393,482,221.00	469,194,168.00	7.8%
5) Services and Other Operating Expenditures		5000-5999	258,745,112.13	506,128,755.35	764,873,867.48	143,172,678.00	674,048,968.00	817,221,646.00	6.8%
6) Capital Outlay		6000-6999	15,922,125.57	21,112,454.20	37,034,579.77	13,046,505.00	27,978,856.00	41,025,361.00	10.8%
7) Other Outgo (excluding Transfers of indirect/ Direct Support Costs)		7100-7299 7400-7499	4,355,344.29	0.00	4,355,344.29	6,242,624.00	0.00	6,242,624.00	43.3%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(198,896,015.53)	192,950,947.81	(5,945,067.72)	(154,250,102.00)	146,253,391.00	(7,996,711.00)	34.5%
9) TOTAL, EXPENDITURES			3,337,022,826.19	3,585,427,682.21	6,922,450,508.40	3,059,495,062.00	3,768,050,900.00	6,827,545,962.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			698,571,328.89	(812,358,295.52)	(113,786,966.63)	860,798,818.00	(999,161,381.00)	(138,362,563.00)	21.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	88,420,744.56	44,672,634.41	133,093,378.97	9,595,124.00	84,231,326.00	93,826,450.00	-29.5%
b) Transfers Out		7600-7629	32,835,709.38	31,054,317.65	63,890,027.03	58,264,287.00	15,955,392.00	74,219,679.00	16.2%
2) Other Sources/Uses									
a) Sources		8930-8979	6,585,012.01	0.00	6,585,012.01	8,999,183.00	0.00	8,999,183.00	36.7%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(861,516,389.18)	861,516,389.18	0.00	(819,031,597.00)	819,031,597.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(799,346,341.99)	875,134,705.94	75,788,363.95	(858,701,577.00)	887,307,531.00	28,605,954.00	-62.3%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + E (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(100,775,013.10)	62,776,410.42	(37,998,602.68)	2,097,241.00	(111,853,850.00)	(109,756,609.00)	188.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	367,014,611.30	328,220,264.44	695,234,875.74	266,239,598.20	390,996,674.86	657,236,273.06	-5.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			367,014,611.30	328,220,264.44	695,234,875.74	266,239,598.20	390,996,674.86	657,236,273.06	-5.5%
d) Other Restatements		9795	0.00	0.00	0.00	(39,746,761.66)	(43,179,519.19)	(82,926,280.85)	New
e) Adjusted Beginning Balance (F1c + F1d)			367,014,611.30	328,220,264.44	695,234,875.74	226,492,836.54	347,817,155.67	574,309,992.21	-17.4%
2) Ending Balance, June 30 (E + F1e)									
			266,239,598.20	390,996,674.86	657,236,273.06	228,590,077.54	235,963,305.67	464,553,383.21	-29.3%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	2,816,034.51	0.00	2,816,034.51	2,835,289.00	0.00	2,835,289.00	0.7%
Stores		9712	10,482,833.48	1,196,336.00	11,679,169.48	7,913,836.00	194,094.00	8,107,930.00	-30.6%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Legally Restricted Balance		9740	0.00	389,022,196.86	389,022,196.86	0.00	226,529,204.67	226,529,204.67	-41.8%
b) Designated Amounts									
Designated for Economic Uncertainties									
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9770	72,381,948.00	0.00	72,381,948.00	72,381,948.00	0.00	72,381,948.00	0.0%
Other Designations		9780	99,715,903.00	778,142.00	100,494,045.00	45,533,776.00	678,529.00	46,412,305.00	-53.8%
c) Undesignated Amount									
Undesignated Amount		9790	80,841,879.21	0.00	80,841,879.21				
d) Unappropriated Amount									
		9790				99,924,228.54	8,361,478.00	108,285,706.54	

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object
2007-08 Unaudited Actuals

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
ASSETS									
1) Cash									
a) in County Treasury		9110	73,020,570.15	763,265,575.11	836,286,145.26				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	3,520,840.16	0.00	3,520,840.16				
c) in Revolving Fund		9130	2,816,034.51	0.00	2,816,034.51				
d) with Fiscal Agent		9135	0.00	1,843,938.87	1,843,938.87				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	625,147,500.00	0.00	625,147,500.00				
3) Accounts Receivable		9200	48,381,641.04	1,849,074.50	50,230,715.54				
4) Due from Grantor Government		9290	327,030,607.79	375,416,459.65	702,447,067.44				
5) Due from Other Funds		9310	831,417,704.66	201,969,685.77	1,033,387,390.43				
6) Stores		9320	10,482,833.48	1,196,336.00	11,679,169.48				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			1,921,817,731.79	1,345,541,069.90	3,267,358,801.69				
H. LIABILITIES									
1) Accounts Payable		9500	680,723,481.44	221,541,807.75	902,265,289.19				
2) Due to Grantor Governments		9590	987,753.90	7,428,232.00	8,415,985.90				
3) Due to Other Funds		9610	358,266,125.93	634,476,913.20	992,743,039.13				
4) Current Loans		9640	615,598,572.16	0.00	615,598,572.16				
5) Deferred Revenue		9650	2,200.16	91,097,442.09	91,099,642.25				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			1,655,578,133.59	954,544,395.04	2,610,122,528.63				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			266,239,598.20	390,996,674.86	657,236,273.06				

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,809,710,619.00	0.00	2,809,710,619.00	2,701,045,114.00	0.00	2,701,045,114.00	-3.9%
Charter Schools General Purpose Entitlement - State Aid		8015	29,130,730.00	0.00	29,130,730.00	32,855,256.00	0.00	32,855,256.00	12.8%
State Aid - Prior Years		8019	3,782,898.00	0.00	3,782,898.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	7,388,924.33	0.00	7,388,924.33	7,383,821.00	0.00	7,383,821.00	-0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	8,612,813.88	0.00	8,612,813.88	70,138.00	0.00	70,138.00	-99.2%
County & District Taxes									
Secured Roll Taxes		8041	710,061,867.89	0.00	710,061,867.89	713,990,916.00	0.00	713,990,916.00	0.6%
Unsecured Roll Taxes		8042	31,311,409.57	0.00	31,311,409.57	39,728,546.00	0.00	39,728,546.00	26.9%
Prior Years' Taxes		8043	53,620,130.98	0.00	53,620,130.98	56,089,610.00	0.00	56,089,610.00	4.6%
Supplemental Taxes		8044	33,542,889.26	0.00	33,542,889.26	33,030,977.00	0.00	33,030,977.00	-1.5%
Education Revenue Augmentation Fund (ERAF)		8045	(42,753,226.64)	0.00	(42,753,226.64)	(10,907,781.00)	0.00	(10,907,781.00)	-74.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,036,446.75	0.00	3,036,446.75	2,100,000.00	0.00	2,100,000.00	-30.8%
Penalties and Interest from Delinquent Taxes		8048	1,591,973.90	0.00	1,591,973.90	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	532.92	0.00	532.92	2,000.00	0.00	2,000.00	275.3%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(266.46)	0.00	(266.46)	(1,000.00)	0.00	(1,000.00)	275.3%
Subtotal, Revenue Limit Sources			3,649,037,743.38	0.00	3,649,037,743.38	3,575,387,597.00	0.00	3,575,387,597.00	-2.0%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(191,542,122.45)		(191,542,122.45)	(198,586,873.00)		(198,586,873.00)	3.7%
Continuation Education ADA Transfer	2200	8091		17,486,772.38	17,486,772.38		15,580,550.00	15,580,550.00	-10.9%
Community Day Schools Transfer	2430	8091		4,720,370.67	4,720,370.67		6,971,043.00	6,971,043.00	47.7%
Special Education ADA Transfer	6500	8091		169,334,979.40	169,334,979.40		176,035,280.00	176,035,280.00	4.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	25,192,277.00	0.00	25,192,277.00	27,186,596.00	0.00	27,186,596.00	7.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(50,096,044.00)	0.00	(50,096,044.00)	(61,066,882.00)	0.00	(61,066,882.00)	21.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,432,591,853.93	191,542,122.45	3,624,133,976.38	3,342,920,436.00	198,586,873.00	3,541,507,311.00	-2.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	119,032,796.00	119,032,796.00	0.00	111,991,456.00	111,991,456.00	-5.9%
Special Education Discretionary Grants		8182	0.00	18,213,161.44	18,213,161.44	0.00	19,196,898.00	19,196,898.00	5.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	27,993.00	0.00	27,993.00	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	3,060.00	0.00	3,060.00	0.00	0.00	0.00	-100.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	569.95	569.95	0.00	2,243,279.00	2,243,279.00	#####
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		534,391,263.92	534,391,263.92		600,687,480.00	600,687,480.00	12.4%
Vocational and Applied Technology Education	3500-3699	8290		9,534,445.11	9,534,445.11		9,611,397.00	9,611,397.00	0.8%
Safe and Drug Free Schools	3700-3799	8290		6,231,283.28	6,231,283.28		8,760,653.00	8,760,653.00	40.6%
JTPA / WIA	5600-5625	8290		1,081,043.91	1,081,043.91		1,361,503.00	1,361,503.00	25.9%
Other Federal Revenue	All Other	8290	24,475,426.54	43,394,310.33	67,869,736.87	18,670,666.00	58,202,371.00	76,873,037.00	13.3%
TOTAL, FEDERAL REVENUE			24,506,479.54	731,879,873.94	756,386,353.48	18,670,666.00	812,055,037.00	830,725,703.00	9.8%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2006-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + E (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	72,047,470.00		72,047,470.00	69,641,287.00		69,641,287.00	-3.3%
Prior Years	0000	8319	(1,005,248.00)		(1,005,248.00)	0.00		0.00	-100.0%
Community Day School Additional Funding									
Current Year	2430	8311		3,838,182.00	3,838,182.00		3,531,563.00	3,531,563.00	-8.0%
Prior Years	2430	8319		566,979.00	566,979.00		0.00	0.00	-100.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		68,226,631.00	68,226,631.00		63,766,823.00	63,766,823.00	-6.5%
Prior Years	6350-6360	8319		4,320,935.00	4,320,935.00		0.00	0.00	-100.0%
Special Education Master Plan									
Current Year	6500	8311		397,376,543.62	397,376,543.62		387,992,402.00	387,992,402.00	-2.4%
Prior Years	6500	8319		603,183.00	603,183.00		0.00	0.00	-100.0%
Gifted and Talented Pupils	7140	8311		5,824,127.00	5,824,127.00		5,604,668.00	5,604,668.00	-3.8%
Home-to-School Transportation	7230	8311		45,092,117.00	45,092,117.00		42,161,129.00	42,161,129.00	-6.5%
School Improvement Program	7260-7265	8311		3,097,310.19	3,097,310.19		2,608,641.00	2,608,641.00	-15.8%
Economic Impact Aid	7090-7091	8311		176,143,533.00	176,143,533.00		164,355,563.00	164,355,563.00	-6.7%
Spec. Ed. Transportation	7240	8311		50,076,839.00	50,076,839.00		46,821,844.00	46,821,844.00	-6.5%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	(2,550.00)	(2,550.00)	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	89,201,549.76	0.00	89,201,549.76	71,900,000.00	0.00	71,900,000.00	-19.4%
Class Size Reduction, K-3		8434	199,683,666.00	0.00	199,683,666.00	183,233,736.00	0.00	183,233,736.00	-8.2%
Class Size Reduction, Grade Nine		8435	16,391,742.00	0.00	16,391,742.00	12,925,362.00	0.00	12,925,362.00	-21.1%
Charter Schools Categorical Block Grant		8480	3,471,169.00	0.00	3,471,169.00	3,678,171.00	0.00	3,678,171.00	6.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	84,671,943.72	13,374,220.16	98,046,163.88	83,550,726.00	13,453,083.00	97,003,809.00	-1.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590		11,076,142.00	11,076,142.00		9,932,978.00	9,932,978.00	-10.3%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		21,337,365.00	21,337,365.00		17,602,116.00	17,602,116.00	-17.5%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		51,050,485.00	51,050,485.00		41,890,008.00	41,890,008.00	-17.9%
Staff Development	7292, 7294, 7295, 7296	8590		1,981,010.69	1,981,010.69		6,186,941.00	6,186,941.00	212.3%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		137,401.56	137,401.56		34,995.00	34,995.00	-74.5%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590		2,127,440.68	2,127,440.68		2,749,705.00	2,749,705.00	29.2%
Healthy Start	6240-6245	8590		78,036.10	78,036.10		341,314.00	341,314.00	337.4%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		5,299,439.00	5,299,439.00		4,943,481.00	4,943,481.00	-6.7%
School Community Violence Prevention Grant	7391	8590		438,752.96	438,752.96		958,590.00	958,590.00	118.5%
Teacher Credentialing Block Grant	7392	8590		14,584,178.00	14,584,178.00		11,534,452.00	11,534,452.00	-20.9%
Professional Development Block Grant	7393	8590		29,179,091.00	29,179,091.00		27,282,450.00	27,282,450.00	-6.5%
Targeted Instructional Improvement Block Grant	7394	8590		575,730,985.00	575,730,985.00		537,265,235.00	537,265,235.00	-6.7%
School and Library Improvement Block Grant	7395	8590		54,773,145.19	54,773,145.19		50,946,006.00	50,946,006.00	-7.0%
Quality Education Investment Act	7400	8590		102,150,506.00	102,150,506.00		144,872,100.00	144,872,100.00	41.8%
All Other State Revenue	All Other	8590	5,781,847.42	195,751,905.01	201,533,752.43	7,616,681.00	149,647,768.00	157,264,449.00	-22.0%
TOTAL, OTHER STATE REVENUE			470,244,139.90	1,834,233,933.16	2,304,478,073.06	432,545,963.00	1,736,483,855.00	2,169,029,818.00	-5.9%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	221,586.89	0.00	221,586.89	152,000.00	0.00	152,000.00	-31.4%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	86,500.00	0.00	86,500.00	New
Leases and Rentals		8650	4,659,394.40	0.00	4,659,394.40	9,765,000.00	0.00	9,765,000.00	109.6%
Interest		8660	61,606,363.16	1,107,560.31	62,713,923.47	44,583,000.00	26,091.00	44,609,091.00	-28.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	126,048.96	0.00	126,048.96	515,835.00	0.00	515,835.00	308.2%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	10,182.70	10,182.70	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	8,582,428.22	678,350.36	9,271,778.58	6,206,143.00	1,980,000.00	8,086,143.00	-12.8%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	266.46	0.00	266.46	1,000.00	0.00	1,000.00	275.3%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	33,045,593.62	12,818,445.77	45,864,039.39	64,847,335.00	19,551,784.00	84,399,119.00	84.0%
Tuition		8710	0.00	797,918.00	797,918.00	0.00	305,879.00	305,879.00	-61.7%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			108,251,681.71	15,413,457.14	123,665,138.85	126,156,813.00	21,763,754.00	147,920,567.00	19.8%
TOTAL REVENUES			4,035,594,155.08	2,773,069,386.69	6,808,663,541.77	3,920,293,880.00	2,768,889,519.00	6,689,183,399.00	-1.8%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2006-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,644,482,569.16	914,602,965.72	2,559,095,534.88	1,599,239,967.00	906,981,316.00	2,506,221,283.00	-2.1%
Certificated Pupil Support Salaries		1200	84,545,383.26	193,726,571.56	278,271,954.84	71,437,916.00	196,630,485.00	268,068,403.00	-3.7%
Certificated Supervisors' and Administrators' Salaries		1300	213,922,819.17	156,675,305.57	370,598,124.74	184,449,200.00	146,518,173.00	330,967,373.00	-10.7%
Other Certificated Salaries		1900	16,362,208.76	90,263,370.69	106,625,579.45	10,205,187.00	88,527,213.00	98,732,400.00	-7.4%
TOTAL, CERTIFICATED SALARIES			1,959,322,980.37	1,355,268,213.54	3,314,591,193.91	1,865,332,272.00	1,338,657,187.00	3,203,989,459.00	-3.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,500,080.64	251,742,837.51	256,242,918.15	4,063,505.00	241,584,628.00	245,648,133.00	-4.1%
Classified Support Salaries		2200	189,294,863.90	179,774,543.95	369,069,407.85	170,840,042.00	159,304,440.00	330,144,482.00	-10.5%
Classified Supervisors' and Administrators' Salaries		2300	17,596,279.32	5,172,114.42	22,768,393.74	16,404,992.00	5,538,139.00	21,943,131.00	-3.6%
Clerical, Technical and Office Salaries		2400	205,614,119.93	92,510,067.73	298,124,187.66	196,024,014.00	87,255,959.00	285,279,973.00	-4.3%
Other Classified Salaries		2900	46,214,750.59	61,820,285.30	108,035,035.89	42,963,589.00	72,216,396.00	115,179,985.00	6.6%
TOTAL, CLASSIFIED SALARIES			463,220,094.38	591,019,848.91	1,054,239,943.29	432,296,142.00	565,899,562.00	998,195,704.00	-5.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	155,785,711.48	97,761,975.29	253,547,686.77	150,214,001.00	104,777,515.00	254,991,516.00	0.6%
PERS		3201-3202	55,200,943.41	55,246,045.83	110,446,989.24	56,424,711.00	58,408,491.00	114,833,202.00	4.0%
OASDI/Medicare/Alternative		3301-3302	60,420,173.24	64,002,513.93	124,422,687.17	56,059,308.00	64,076,602.00	120,135,910.00	-3.4%
Health and Welfare Benefits		3401-3402	276,507,027.82	234,898,450.48	511,405,478.30	244,892,002.00	249,358,810.00	494,250,812.00	-3.4%
Unemployment Insurance		3501-3502	1,314,625.22	965,421.22	2,280,046.44	6,893,272.00	5,717,769.00	12,611,041.00	453.1%
Workers' Compensation		3601-3602	43,633,960.16	33,859,423.67	77,493,383.83	19,758,972.00	16,370,530.00	36,129,502.00	-53.4%
OPEB, Allocated		3701-3702	118,503,011.95	100,670,764.46	219,173,776.41	135,291,691.00	110,409,163.00	245,700,854.00	12.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	9,097,550.97	10,159,307.00	19,256,857.97	8,419,039.00	12,601,835.00	21,020,874.00	9.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			720,463,004.25	597,563,902.08	1,318,026,906.33	677,952,996.00	621,720,715.00	1,299,673,711.00	-1.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	40,326,265.47	47,324,927.20	87,651,192.67	7,737,950.00	49,959,763.00	57,697,713.00	-34.2%
Books and Other Reference Materials		4200	1,056,535.48	2,466,492.95	3,523,028.43	1,022,828.00	1,890,178.00	2,913,006.00	-17.3%
Materials and Supplies		4300	61,584,934.57	211,540,616.59	273,125,551.16	57,061,377.00	317,745,241.00	374,806,618.00	37.2%
Noncapitalized Equipment		4400	10,904,219.88	60,035,273.82	70,939,493.70	9,855,316.00	23,748,891.00	33,604,207.00	-52.6%
Food		4700	18,225.33	16,249.76	34,475.09	24,476.00	148,148.00	172,624.00	400.7%
TOTAL, BOOKS AND SUPPLIES			113,890,180.73	321,383,560.32	435,273,741.05	75,701,947.00	393,492,221.00	469,194,168.00	7.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,262,627.69	275,055,211.61	276,317,839.30	0.00	49,107,339.00	49,107,339.00	-82.2%
Travel and Conferences		5200	3,304,059.87	11,697,859.71	15,001,919.58	4,054,474.00	12,527,359.00	16,581,833.00	10.5%
Dues and Memberships		5300	490,463.48	118,385.11	608,848.59	459,241.00	33,093.00	492,334.00	-19.1%
Insurance		5400 - 5450	23,221,777.70	0.00	23,221,777.70	23,274,334.00	0.00	23,274,334.00	0.2%
Operations and Housekeeping Services		5500	79,609,280.40	9,651,788.29	89,261,068.69	83,301,217.00	9,609,258.00	92,910,475.00	4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,730,065.27	40,388,140.58	73,118,205.85	34,332,763.00	49,007,712.00	83,340,475.00	14.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	(106,488,856.00)	106,488,856.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,466,840.21	166,740,214.23	267,207,054.44	87,691,237.00	444,664,923.00	532,356,160.00	99.2%
Communications		5900	17,659,997.51	2,477,155.82	20,137,153.33	16,548,268.00	2,610,428.00	19,158,696.00	-4.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			258,745,112.13	506,126,755.35	764,873,867.48	143,172,678.00	674,048,968.00	817,221,646.00	6.8%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + E (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	36,744.01	0.00	36,744.01	343,470.00	408,093.00	751,563.00	1839.8%
Land Improvements		6170	460,004.05	558,823.06	1,018,827.11	87,038.00	29,661.00	116,699.00	-88.5%
Buildings and Improvements of Buildings		6200	12,214,581.60	14,904,853.43	27,119,435.03	9,797,081.00	16,085,631.00	25,882,712.00	-4.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	3,321,045.92	3,321,045.92	0.00	2,789,788.00	2,789,788.00	-16.0%
Equipment		6400	2,836,676.76	2,322,974.44	5,159,651.20	2,260,192.00	8,524,903.00	10,785,095.00	109.0%
Equipment Replacement		6500	372,119.15	4,757.35	376,876.50	558,724.00	140,780.00	699,504.00	85.6%
TOTAL, CAPITAL OUTLAY			15,922,125.57	21,112,454.20	37,034,579.77	13,046,505.00	27,978,856.00	41,025,361.00	10.8%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	881,855.00	0.00	881,855.00	650,466.00	0.00	650,466.00	-26.2%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	229,000.00	0.00	229,000.00	New
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	679,810.58	0.00	679,810.58	3,372,695.00	0.00	3,372,695.00	396.1%
Other Debt Service - Principal		7439	2,793,678.71	0.00	2,793,678.71	1,990,463.00	0.00	1,990,463.00	-28.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			4,355,344.29	0.00	4,355,344.29	6,242,624.00	0.00	6,242,624.00	43.3%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS									
Transfers of Indirect Costs		7310	(86,462,091.81)	86,462,091.81	0.00	(146,253,391.00)	146,253,391.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(5,945,067.72)	0.00	(5,945,067.72)	(7,996,711.00)	0.00	(7,996,711.00)	34.5%
Transfers of Direct Support Costs		7370	(106,488,856.00)	106,488,856.00	0.00				
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.00				
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			(198,896,015.53)	192,950,947.81	(5,945,067.72)	(154,250,102.00)	146,253,391.00	(7,996,711.00)	34.5%
TOTAL, EXPENDITURES			3,337,022,826.19	3,585,427,682.21	6,922,450,508.40	3,059,495,062.00	3,768,050,900.00	6,827,545,962.00	-1.4%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + E (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	56,420,744.56	34,072,634.41	92,493,378.97	9,595,124.00	73,631,326.00	83,226,450.00	-10.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	30,000,000.00	10,600,000.00	40,600,000.00	0.00	10,600,000.00	10,600,000.00	-73.9%
(a) TOTAL, INTERFUND TRANSFERS IN			86,420,744.56	44,672,634.41	133,093,378.97	9,595,124.00	84,231,326.00	93,826,450.00	-29.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	15,954,744.00	15,954,744.00	New
To: Special Reserve Fund		7612	0.00	0.00	0.00	388,541.00	0.00	388,541.00	New
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	31,048,373.00	31,048,373.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	8,213,651.00	0.00	8,213,651.00	12,700,000.00	0.00	12,700,000.00	54.6%
Other Authorized Interfund Transfers Out		7619	24,622,058.38	5,944.65	24,628,003.03	45,175,746.00	648.00	45,176,394.00	83.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			32,835,709.38	31,054,317.65	63,890,027.03	56,264,287.00	15,955,392.00	74,219,679.00	16.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments Proceeds		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	1,253,083.86	0.00	1,253,083.86	1,999,183.00	0.00	1,999,183.00	59.5%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	5,331,928.15	0.00	5,331,928.15	7,000,000.00	0.00	7,000,000.00	31.3%
(c) TOTAL, SOURCES			6,585,012.01	0.00	6,585,012.01	8,999,183.00	0.00	8,999,183.00	36.7%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(861,516,389.18)	861,516,389.18	0.00	(819,031,597.00)	819,031,597.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(861,516,389.18)	861,516,389.18	0.00	(819,031,597.00)	819,031,597.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(799,346,341.99)	875,134,705.94	75,788,363.95	(858,701,577.00)	867,307,531.00	28,605,954.00	-62.3%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	3,432,591,853.93	191,542,122.45	3,624,133,976.38	3,342,920,438.00	198,586,873.00	3,541,507,311.00	-2.0%
2) Federal Revenue		8100-8299	24,506,479.54	731,879,873.94	756,386,353.48	18,670,666.00	812,055,037.00	830,725,703.00	9.8%
3) Other State Revenue		8300-8599	470,244,139.90	1,834,233,933.16	2,304,478,073.06	432,545,963.00	1,736,463,855.00	2,169,029,818.00	-5.9%
4) Other Local Revenue		8600-8799	108,251,681.71	15,413,457.14	123,665,138.85	126,156,813.00	21,763,754.00	147,920,567.00	19.6%
5) TOTAL, REVENUES			4,035,594,155.08	2,773,069,386.69	6,808,663,541.77	3,920,293,880.00	2,768,889,519.00	6,689,183,399.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,221,469,074.37	1,984,755,634.51	4,206,224,708.88	2,023,110,884.00	2,127,515,909.00	4,150,626,793.00	-1.3%
2) Instruction - Related Services	2000-2999		447,285,175.31	713,952,964.96	1,161,238,140.27	378,578,653.00	646,714,684.00	1,025,293,337.00	-11.7%
3) Pupil Services	3000-3999		94,130,005.04	439,036,841.16	533,166,846.20	82,641,586.00	468,856,318.00	551,497,904.00	3.4%
4) Ancillary Services	4000-4999		13,431,272.49	4,995,271.68	18,426,544.17	12,728,980.00	6,225,156.00	18,954,136.00	2.9%
5) Community Services	5000-5999		21,866,155.84	1,125,877.50	22,992,033.34	20,976,486.00	2,295,897.00	23,272,383.00	1.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		168,333,152.39	118,688,030.96	287,021,183.35	90,653,859.00	199,133,219.00	289,787,078.00	1.0%
8) Plant Services	8000-8999		346,288,918.19	321,845,396.27	668,134,314.46	418,893,990.00	311,709,460.00	730,603,450.00	9.3%
9) Other Outgo	9000-9999	Except 7600-7699	24,219,072.56	1,027,665.17	25,246,737.73	31,910,624.00	5,600,257.00	37,510,881.00	48.6%
10) TOTAL, EXPENDITURES			3,337,022,826.18	3,585,427,882.21	6,922,450,708.40	3,059,495,062.00	3,766,050,900.00	6,827,545,962.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			698,571,328.89	(812,358,295.52)	(113,786,966.63)	860,798,818.00	(999,161,381.00)	(138,362,563.00)	21.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	88,420,744.56	44,672,634.41	133,093,378.97	9,595,124.00	84,231,326.00	93,826,450.00	-29.5%
b) Transfers Out		7600-7629	32,835,709.38	31,054,317.65	63,890,027.03	56,264,287.00	15,955,392.00	74,219,679.00	16.2%
2) Other Sources/Uses									
a) Sources		8930-8979	6,585,012.01	0.00	6,585,012.01	8,999,183.00	0.00	8,999,183.00	36.7%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(861,516,389.18)	861,516,389.18	0.00	(819,031,597.00)	819,031,597.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(799,346,341.99)	875,134,705.94	75,788,363.95	(858,701,577.00)	887,307,531.00	28,605,954.00	-62.3%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals			2008-09 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(100,775,013.10)	62,776,410.42	(37,998,602.68)	2,097,241.00	(111,853,850.00)	(109,756,609.00)	188.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	367,014,611.30	328,220,264.44	695,234,875.74	266,239,598.20	390,996,674.86	657,236,273.06	-5.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a - F1b)			367,014,611.30	328,220,264.44	695,234,875.74	266,239,598.20	390,996,674.86	657,236,273.06	-5.5%
d) Other Restatements		9795	0.00	0.00	0.00	(39,746,761.66)	(43,179,519.19)	(82,926,280.85)	New
e) Adjusted Beginning Balance (F1c + F1d)			367,014,611.30	328,220,264.44	695,234,875.74	226,492,836.54	347,817,155.67	574,309,992.21	-17.4%
2) Ending Balance, June 30 (E + F1e)			266,239,598.20	390,996,674.86	657,236,273.06	228,590,077.54	235,963,305.67	464,553,383.21	-29.3%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	2,816,034.51	0.00	2,816,034.51	2,835,289.00	0.00	2,835,289.00	0.7%
Stores		9712	10,482,833.48	1,196,336.00	11,679,169.48	7,913,836.00	194,094.00	8,107,930.00	-30.6%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Legally Restricted Balance		9740	0.00	389,022,196.86	389,022,196.86	0.00	226,529,204.67	226,529,204.67	-41.8%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	72,381,948.00	0.00	72,381,948.00	72,381,948.00	0.00	72,381,948.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	99,715,903.00	778,142.00	100,494,045.00	45,533,776.00	678,529.00	46,412,305.00	-53.8%
c) Undesignated Amount		9790	80,841,879.21	0.00	80,841,879.21				
d) Unappropriated Amount		9790				99,924,228.54	8,361,478.00	108,285,706.54	

Resource	Description	2007-08 Unaudited Actuals	2008-09 Budget
5640	Medi-Cal Billing Option	3,580,042.88	0.00
5650	FEMA Public Assistance Funds	419,313.67	0.00
5810	Other Federal	4,621,247.95	0.00
6258	Physical Education Teacher Incentive Grants	1,597,052.81	0.00
6268	Certificated Staff Performance Incentive Bonus	173,400.00	0.00
6275	Teacher Recruitment and Retention	11,119,493.00	0.00
6286	English Language Acquisition Program, Teacher Training & Student	17,948,932.93	17,500,000.00
6296	Calif. Public School Library Act of 1998	79,984.21	0.00
6350	ROC/P Apportionment	9,857,847.70	7,885,000.00
6355	ROC/P: Training & Certification for Community Care (Dept Develop	58,972.12	0.00
6377	Career Technical Education Equipment and Supplies	751,400.20	0.00
6405	School Safety & Violence Prevention, Grades 8-12	1,476,928.11	0.00
6500	Special Education	5,707,640.67	9,717,913.00
6760	Arts and Music Block Grant	12,718,130.05	13,000,000.00
6761	Arts, Music, and Physical Education Supplies and Equipment	45,344,363.09	21,206,000.00
7055	CAHSEE Intensive Instruction and Services	11,177,627.86	9,000,000.00
7056	CAHSEE Individual Intervention Materials	672,149.00	0.00
7080	Supplemental School Counseling Program	6,092,815.86	5,304,000.00
7090	Economic Impact Aid (EIA)	16,754,752.29	4,310,089.00
7091	Economic Impact Aid: Limited English Proficiency (LEP)	40,286,224.63	19,056,868.67
7101	Education Technology: Digital High School Staff Development & Sup	142,513.49	0.00
7120	Education Technology: Staff Development	374,369.37	0.00
7140	Gifted & Talented Education (GATE)	53,211.66	3,000,000.00
7156	Instructional Materials Realignment, IMFRP (AB 1781)	14,192,265.90	12,695,000.00
7157	Instructional Materials: English Language Learners	5,145,273.51	4,000,000.00
7158	Instructional Materials - Williams Case	1,905,244.70	1,079,000.00
7160	Instructional Materials: Grades 9-12	59,457.00	0.00
7230	Transportation: Home to School	0.00	4,113,000.00
7240	Transportation: Special Education (Severely Disabled/Orthopedically	0.00	2,058,000.00
7271	California Peer Assistance & Review Program for Teacher (CPARP)	6,838,609.51	0.00
7276	Certificated Staff Mentoring Program	908,553.45	0.00
7325	Staff Development: Administrator Training	1,157,693.93	0.00
7337	Academic Improvement & Achievement: Regional Partnerships	15,225.85	0.00
7375	Tenth Grade Counseling (04/05)	235,918.50	0.00
7390	Pupil Retention Block Grant	5,847,250.80	3,700,000.00
7392	Teacher Credentialing Block Grant	11,462,986.85	3,108,334.00
7394	Targeted Instructional Improvement Block Grant	53,965,445.07	13,325,000.00
7395	School and Library Improvement Block Grant	13,252,054.33	7,162,000.00
7396	Discretionary Block Grant - School Site	10,403,485.45	12,000,000.00
7400	Quality Education Investment Act	49,975,389.54	50,451,000.00
7810	Other State	397,231.00	0.00
8100	Routine Repair & Maintenance (RRRMF: Education Code Section 17	20,305,236.91	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	52,000.00
9010	Other Local	1,946,461.01	2,806,000.00
Total, Legally Restricted Balance		389,022,196.86	226,529,204.67

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	79,259,861.00	74,314,375.00	-6.2%
2) Federal Revenue		8100-8299	11,880,151.00	10,442,758.00	-12.1%
3) Other State Revenue		8300-8599	31,786,968.00	30,185,826.00	-5.0%
4) Other Local Revenue		8600-8799	5,907,602.00	3,755,298.00	-36.4%
5) TOTAL, REVENUES			128,834,582.00	118,698,257.00	-7.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	53,452,371.00	56,234,541.00	5.2%
2) Classified Salaries		2000-2999	15,266,642.00	15,068,486.00	-1.3%
3) Employee Benefits		3000-3999	18,403,662.00	19,186,746.00	4.3%
4) Books and Supplies		4000-4999	8,506,888.00	7,725,254.00	-9.2%
5) Services and Other Operating Expenditures		5000-5999	15,311,247.00	14,447,351.00	-5.6%
6) Capital Outlay		6000-6999	12,814,098.00	6,887,000.00	-46.3%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	225,039.00	33,611.00	-85.1%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			123,979,947.00	119,582,989.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,854,635.00	(884,732.00)	-118.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	79,050.00	340,661.00	330.9%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(79,050.00)	(340,661.00)	330.9%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,775,585.00	(1,225,393.00)	-125.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,502,033.00	62,931,186.00	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,502,033.00	62,931,186.00	9.4%
d) Other Restatements		9795	653,568.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,155,601.00	62,931,186.00	8.2%
2) Ending Balance, June 30 (E + F1e)			62,931,186.00	61,705,793.00	-1.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	377.00	2,256,138.00	598345.1%
Stores		9712	17,842.00	3,000.00	-83.2%
Prepaid Expenditures		9713	335,085.00	384,500.00	14.7%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	6,202,662.00	5,996,823.00	-3.3%
Designated for the Unrealized Gains of investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	4,709,894.00	8,040,561.00	70.7%
c) Undesignated Amount			51,665,326.00		
d) Unappropriated Amount				45,024,771.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,471,566.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	14,845,298.00		
c) in Revolving Fund		9130	377.00		
d) with Fiscal Agent		9135	2,240,040.00		
e) collections awaiting deposit		9140	511,000.00		
2) Investments		9150	10,949,039.00		
3) Accounts Receivable		9200	13,867,325.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	17,842.00		
7) Prepaid Expenditures		9330	335,085.00		
8) Other Current Assets		9340	10,437,597.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			72,675,169.00		
H. LIABILITIES					
1) Accounts Payable		9500	9,557,350.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	184,992.00		
5) Deferred Revenue		9650	1,641.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			9,743,983.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			62,931,186.00		

Unaudited Actuals
Charter Schools Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	62,965,909.00	59,927,839.00	-4.8%
State Aid - Prior Years		8019	0.00	0.00	0.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	16,293,952.00	14,386,536.00	-11.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			79,259,861.00	74,314,375.00	-6.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	4,632,303.00	4,238,708.00	-8.5%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	5,550,109.00	4,777,971.00	-13.8%
Vocational and Applied Technology Education	3500-3699	8290	0.00	36,000.00	New
Safe and Drug Free Schools	3700-3799	8290	92,454.00	53,099.00	-42.6%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	1,605,285.00	1,336,980.00	-16.7%
TOTAL, FEDERAL REVENUE			11,880,151.00	10,442,758.00	-12.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	6,592,479.00	6,161,730.00	-6.5%
Prior Years	6500	8319	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
School Improvement Program	7260-7265	8311	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	0.00	0.00	0.0%

Unaudited Actuals
Charter Schools Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,302,448.00	1,150,658.00	-11.7%
All Other State Apportionments - Prior Years		8319	45,610.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	4,240,878.00	3,330,802.00	-21.5%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	10,057,361.00	7,332,681.00	-27.1%
Child Nutrition Programs		8520	549,279.00	288,985.00	-47.4%
Mandated Costs Reimbursements		8550	20,345.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	1,728,020.00	1,788,130.00	3.5%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	504,314.00	436,675.00	-13.4%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	42,470.00	0.00	-100.0%
Staff Development	7292, 7294, 7295	8590	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	11,802.00	7,515.00	-36.3%
Healthy Start	6240-6245	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	0.00	0.00	0.0%
Professional Development Block Grant	7393	8590	0.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590	0.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,691,962.00	9,688,650.00	44.8%
TOTAL, OTHER STATE REVENUE			31,786,968.00	30,185,826.00	-5.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	7,987.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	1,132,801.00	1,230,206.00	8.6%
All Other Sales		8639	45,410.00	51,333.00	13.0%
Leases and Rentals		8650	227,235.00	155,022.00	-31.8%
Interest		8660	1,839,627.00	1,493,719.00	-18.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,654,542.00	825,018.00	-68.9%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
ROC/P Transfers					
From Districts or Charter Schools	6350	8791	0.00	0.00	0.0%
From County Offices	6350	8792	0.00	0.00	0.0%
From JPAs	6350	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,907,602.00	3,755,298.00	-36.4%
TOTAL REVENUES			128,834,582.00	118,698,257.00	-7.9%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	44,852,711.00	47,480,926.00	5.9%
Certificated Pupil Support Salaries		1200	3,219,040.00	3,470,283.00	7.8%
Certificated Supervisors' and Administrators' Salaries		1300	4,471,328.00	4,447,733.00	-0.5%
Other Certificated Salaries		1900	909,292.00	835,599.00	-8.1%
TOTAL, CERTIFICATED SALARIES			53,452,371.00	56,234,541.00	5.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,628,084.00	3,903,518.00	-15.7%
Classified Support Salaries		2200	3,543,033.00	3,605,255.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	1,279,293.00	1,176,315.00	-8.0%
Clerical, Technical and Office Salaries		2400	4,081,957.00	3,795,480.00	-7.0%
Other Classified Salaries		2900	1,734,275.00	2,587,918.00	49.2%
TOTAL, CLASSIFIED SALARIES			15,266,642.00	15,068,486.00	-1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,055,852.00	4,560,111.00	12.4%
PERS		3201-3202	918,469.00	931,675.00	1.4%
OASDI/Medicare/Alternative		3301-3302	1,929,880.00	1,803,814.00	-6.5%
Health and Welfare Benefits		3401-3402	9,401,020.00	9,329,277.00	-0.8%
Unemployment Insurance		3501-3502	31,646.00	72,471.00	129.0%
Workers' Compensation		3601-3602	1,373,647.00	1,707,214.00	24.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	693,148.00	782,184.00	12.8%
TOTAL, EMPLOYEE BENEFITS			18,403,662.00	19,186,746.00	4.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	1,406,759.00	1,355,304.00	-3.7%
Books and Other Reference Materials		4200	108,668.00	175,790.00	61.8%
Materials and Supplies		4300	3,568,890.00	3,846,601.00	7.8%
Noncapitalized Equipment		4400	542,627.00	430,187.00	-20.7%
Food		4700	2,879,944.00	1,917,372.00	-33.4%
TOTAL, BOOKS AND SUPPLIES			8,506,888.00	7,725,254.00	-9.2%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	564,782.00	680,330.00	20.5%
Dues and Memberships		5300	112,634.00	153,923.00	36.7%
Insurance		5400-5450	470,556.00	524,172.00	11.4%
Operations and Housekeeping Services		5500	2,175,158.00	2,095,663.00	-3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,919,107.00	1,685,000.00	-12.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,868,199.00	9,089,160.00	-7.9%
Communications		5900	200,811.00	219,103.00	9.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,311,247.00	14,447,351.00	-5.6%
CAPITAL OUTLAY					
Land		6100	1,661,025.00	615,000.00	-63.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,638,509.00	5,400,000.00	-44.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	130,415.00	56,000.00	-57.1%
Equipment		6400	1,182,128.00	706,000.00	-40.3%
Equipment Replacement		6500	202,021.00	110,000.00	-45.6%
TOTAL, CAPITAL OUTLAY			12,814,098.00	6,887,000.00	-46.3%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	70,816.00	4,500.00	-93.6%
Other Debt Service - Principal		7439	154,223.00	29,111.00	-81.1%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			225,039.00	33,611.00	-85.1%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL EXPENDITURES			123,979,947.00	119,582,989.00	-3.5%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	79,050.00	340,661.00	330.9%
(d) TOTAL, USES			79,050.00	340,661.00	330.9%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(79,050.00)	(340,661.00)	330.9%

Unaudited Actuals
Charter Schools Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	79,259,861.00	74,314,375.00	-6.2%
2) Federal Revenue		8100-8299	11,880,151.00	10,442,758.00	-12.1%
3) Other State Revenue		8300-8599	31,786,968.00	30,185,826.00	-5.0%
4) Other Local Revenue		8600-8799	5,907,602.00	3,755,298.00	-36.4%
5) TOTAL, REVENUES			128,834,582.00	118,698,257.00	-7.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		69,518,638.00	71,058,308.00	2.2%
2) Instruction - Related Services	2000-2999		18,160,587.00	18,612,284.00	2.5%
3) Pupil Services	3000-3999		9,030,845.00	8,408,913.00	-6.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		547,470.00	521,256.00	-4.8%
8) Plant Services	8000-8999		26,497,368.00	20,948,617.00	-20.9%
9) Other Outgo	9000-9999	Except 7600-7699	225,039.00	33,611.00	-85.1%
10) TOTAL, EXPENDITURES			123,979,947.00	119,582,989.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,854,635.00	(884,732.00)	-118.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	79,050.00	340,661.00	330.9%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(79,050.00)	(340,661.00)	330.9%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,775,585.00	(1,225,393.00)	-125.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,502,033.00	62,931,186.00	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,502,033.00	62,931,186.00	9.4%
d) Other Restatements		9795	653,568.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,155,601.00	62,931,186.00	8.2%
2) Ending Balance, June 30 (E + F1e)			62,931,186.00	61,705,793.00	-1.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	377.00	2,256,138.00	598345.1%
Stores		9712	17,842.00	3,000.00	-83.2%
Prepaid Expenditures		9713	335,085.00	384,500.00	14.7%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	6,202,662.00	5,996,823.00	-3.3%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	4,709,894.00	8,040,561.00	70.7%
c) Undesignated Amount			51,665,326.00		
d) Unappropriated Amount				45,024,771.00	

<u>Resource</u>	<u>Description</u>	<u>2007-08 Unaudited Actuals</u>	<u>2008-09 Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,505,337.26	20,147,383.00	15.1%
3) Other State Revenue		8300-8599	205,034,886.13	205,195,853.00	0.1%
4) Other Local Revenue		8600-8799	5,075,953.09	6,054,764.00	19.3%
5) TOTAL REVENUES			227,616,176.48	231,398,000.00	1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	111,181,274.83	119,101,578.00	7.1%
2) Classified Salaries		2000-2999	24,343,858.06	24,998,752.00	2.7%
3) Employee Benefits		3000-3999	47,189,529.08	46,326,600.00	-1.8%
4) Books and Supplies		4000-4999	6,779,127.44	26,195,654.00	286.4%
5) Services and Other Operating Expenditures		5000-5999	5,778,096.32	5,335,657.00	-7.7%
6) Capital Outlay		6000-6999	423,722.31	247,642.00	-41.6%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	5,225,732.08	6,789,411.00	29.9%
9) TOTAL EXPENDITURES			200,921,340.12	228,995,294.00	14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,694,836.36	2,402,706.00	-91.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,600,000.00	10,600,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(10,600,000.00)	(10,600,000.00)	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,094,836.36	(8,197,294.00)	-150.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	34,064,777.50	50,159,613.86	47.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,064,777.50	50,159,613.86	47.2%
d) Other Restatements					
		9795	0.00	(16,019,875.36)	New
e) Adjusted Beginning Balance (F1c + F1d)			34,064,777.50	34,139,738.50	0.2%
2) Ending Balance, June 30 (E + F1e)			50,159,613.86	25,942,444.50	-48.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash					
		9711	126,604.09	124,527.00	-1.6%
Stores					
		9712	117,553.50	91,181.00	-22.4%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
General Reserve					
		9730	0.00	0.00	0.0%
Legally Restricted Balance					
		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury					
		9775	0.00	0.00	0.0%
Other Designations					
		9780	24,147,650.00	25,726,736.50	6.5%
c) Undesignated Amount			25,767,806.27		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	56,617,766.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	33,981.23		
c) in Revolving Fund		9130	126,604.09		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	876,148.99		
4) Due from Grantor Government		9290	23,120,441.58		
5) Due from Other Funds		9310	3,439,807.63		
6) Stores		9320	117,553.50		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			84,332,303.73		
H. LIABILITIES					
1) Accounts Payable		9500	1,816,207.24		
2) Due to Grantor Governments		9590	11,782.62		
3) Due to Other Funds		9610	21,639,580.24		
4) Current Loans		9640			
5) Deferred Revenue		9650	10,705,119.77		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			34,172,689.87		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			50,159,613.86		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	2,682,987.94	2,907,223.00	8.4%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	66,554.11	40,124.00	-39.7%
Other Federal Revenue	All Other	8290	14,755,795.21	17,200,036.00	16.6%
TOTAL, FEDERAL REVENUE			17,505,337.26	20,147,383.00	15.1%
OTHER STATE REVENUE					
Other State Apportionments Adult Education Current Year	6390	8311	193,303,109.00	185,048,198.00	-4.3%
Prior Years	6390	8319	2,352,652.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	9,379,125.13	20,147,655.00	114.8%
TOTAL, OTHER STATE REVENUE			205,034,886.13	205,195,853.00	0.1%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,779,864.57	3,800,000.00	0.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	601,622.00	550,000.00	-8.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	694,466.52	1,704,764.00	145.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,075,953.09	6,054,764.00	19.3%
TOTAL, REVENUES			227,616,176.48	231,398,000.00	1.7%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	91,188,663.05	90,476,667.00	-0.8%
Certificated Pupil Support Salaries		1200	4,758,837.34	6,814,273.00	43.2%
Certificated Supervisors' and Administrators' Salaries		1300	14,939,483.51	14,908,600.00	-0.2%
Other Certificated Salaries		1900	294,290.93	6,902,038.00	2245.3%
TOTAL, CERTIFICATED SALARIES			111,181,274.83	119,101,578.00	7.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,518,620.16	5,261,789.00	16.4%
Classified Support Salaries		2200	7,713,915.97	6,617,870.00	-14.2%
Classified Supervisors' and Administrators' Salaries		2300	99,718.45	80,227.00	-19.5%
Clerical, Technical and Office Salaries		2400	11,254,755.45	10,496,304.00	-6.7%
Other Classified Salaries		2900	756,848.03	2,542,562.00	235.9%
TOTAL, CLASSIFIED SALARIES			24,343,858.06	24,998,752.00	2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,676,302.01	10,028,534.00	30.6%
PERS		3201-3202	2,891,629.87	2,352,253.00	-18.7%
OASDI/Medicare/Alternative		3301-3302	3,395,183.88	3,662,856.00	7.9%
Health and Welfare Benefits		3401-3402	21,119,538.26	19,378,790.00	-8.2%
Unemployment Insurance		3501-3502	57,925.34	477,587.00	724.5%
Workers' Compensation		3601-3602	2,455,717.04	1,248,571.00	-49.2%
OPEB, Allocated		3701-3702	9,051,230.68	8,624,531.00	-4.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	542,002.00	553,478.00	2.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			47,189,529.08	46,326,600.00	-1.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	100,424.73	0.00	-100.0%
Books and Other Reference Materials		4200	26,491.83	0.00	-100.0%
Materials and Supplies		4300	4,476,456.93	25,898,234.00	478.5%
Noncapitalized Equipment		4400	2,175,753.95	297,420.00	-86.3%
TOTAL, BOOKS AND SUPPLIES			6,779,127.44	26,195,654.00	286.4%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	633.80	0.00	-100.0%
Travel and Conferences		5200	253,363.97	259,083.00	2.3%
Dues and Memberships		5300	1,729.43	0.00	-100.0%
Insurance		5400-5450	23,697.00	24,096.00	1.7%
Operations and Housekeeping Services		5500	1,608,477.29	1,643,841.00	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,678,128.13	2,519,396.00	-5.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	859,647.91	477,318.00	-44.5%
Communications		5900	352,418.79	411,923.00	16.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,778,096.32	5,335,657.00	-7.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	55,328.17	0.00	-100.0%
Buildings and Improvements of Buildings		6200	281,398.61	104,082.00	-63.0%
Equipment		6400	86,995.53	143,324.00	64.7%
Equipment Replacement		6500	0.00	236.00	New
TOTAL, CAPITAL OUTLAY			423,722.31	247,642.00	-41.6%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,225,732.08	6,789,411.00	29.9%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			5,225,732.08	6,789,411.00	29.9%
TOTAL, EXPENDITURES			200,921,340.12	228,995,294.00	14.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,600,000.00	10,600,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,600,000.00	10,600,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(10,600,000.00)	(10,600,000.00)	0.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,505,337.26	20,147,383.00	15.1%
3) Other State Revenue		8300-8599	205,034,886.13	205,195,853.00	0.1%
4) Other Local Revenue		8600-8799	5,075,953.09	6,054,764.00	19.3%
5) TOTAL, REVENUES			227,616,176.48	231,398,000.00	1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		132,956,809.54	139,334,850.00	4.8%
2) Instruction - Related Services	2000-2999		39,826,827.31	59,733,114.00	50.0%
3) Pupil Services	3000-3999		7,066,287.68	8,605,027.00	21.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5,225,732.08	6,789,411.00	29.9%
8) Plant Services	8000-8999		15,845,683.51	14,532,892.00	-8.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			200,921,340.12	228,995,294.00	14.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,694,836.36	2,402,706.00	-91.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,600,000.00	10,600,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,600,000.00)	(10,600,000.00)	0.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,094,836.36	(8,197,294.00)	-150.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,064,777.50	50,159,613.86	47.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,064,777.50	50,159,613.86	47.2%
d) Other Restatements		9795	0.00	(16,019,875.36)	New
e) Adjusted Beginning Balance (F1c + F1d)			34,064,777.50	34,139,738.50	0.2%
2) Ending Balance, June 30 (E + F1e)			50,159,613.86	25,942,444.50	-48.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	126,604.09	124,527.00	-1.6%
Stores		9712	117,553.50	91,181.00	-22.4%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	24,147,650.00	25,726,736.50	6.5%
c) Undesignated Amount			25,767,806.27		
d) Unappropriated Amount				0.00	

<u>Resource</u>	<u>Description</u>	<u>2007-08 Unaudited Actuals</u>	<u>2008-09 Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,209,655.50	15,606,764.00	2.6%
3) Other State Revenue		8300-8599	98,596,000.10	95,807,886.00	-2.8%
4) Other Local Revenue		8600-8799	9,991,994.24	12,208,631.00	22.2%
5) TOTAL, REVENUES			123,797,649.84	123,623,281.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	43,442,373.59	42,848,587.00	-1.4%
2) Classified Salaries		2000-2999	41,119,524.99	41,133,434.00	0.0%
3) Employee Benefits		3000-3999	29,454,153.99	30,288,542.00	2.8%
4) Books and Supplies		4000-4999	4,698,728.49	16,942,861.00	260.6%
5) Services and Other Operating Expenditures		5000-5999	6,742,559.16	5,117,850.00	-24.1%
6) Capital Outlay		6000-6999	37,076.03	1,120,005.00	2920.8%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	719,335.64	1,207,300.00	67.8%
9) TOTAL, EXPENDITURES			126,213,751.89	138,658,579.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,416,102.05)	(15,035,298.00)	522.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	15,954,744.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	15,954,744.00	New

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,416,102.05)	919,446.00	-138.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,064,440.40	8,648,338.35	-21.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,064,440.40	8,648,338.35	-21.8%
d) Other Restatements		9795	0.00	(6,545,783.95)	New
e) Adjusted Beginning Balance (F1c + F1d)			11,064,440.40	2,102,554.40	-81.0%
2) Ending Balance, June 30 (E + F1e)			8,648,338.35	3,022,000.40	-65.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	23,534.29	56,000.00	138.0%
Stores		9712	73,353.39	66,000.00	-10.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	4,222,095.41	2,900,000.40	-31.3%
c) Undesignated Amount			4,329,355.26		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,387,013.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	23,534.29		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	13,024,333.17		
5) Due from Other Funds		9310	2,110,375.53		
6) Stores		9320	73,353.39		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			23,618,609.52		
H. LIABILITIES					
1) Accounts Payable		9500	2,612,863.65		
2) Due to Grantor Governments		9590	24,739.78		
3) Due to Other Funds		9610	12,015,090.29		
4) Current Loans		9640			
5) Deferred Revenue		9650	317,577.45		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			14,970,271.17		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			8,648,338.35		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	15,209,655.50	15,606,764.00	2.6%
TOTAL, FEDERAL REVENUE			15,209,655.50	15,606,764.00	2.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	85,089,191.58	77,124,000.00	-9.4%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	11,984,742.05	13,444,540.00	12.2%
All Other State Revenue	All Other	8590	1,522,066.47	5,239,346.00	244.2%
TOTAL, OTHER STATE REVENUE			98,596,000.10	95,807,886.00	-2.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,443,724.58	1,890,634.00	-22.6%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,548,269.66	10,317,997.00	36.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,991,994.24	12,208,631.00	22.2%
TOTAL, REVENUES			123,797,649.84	123,623,281.00	-0.1%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	34,118,560.21	32,531,771.00	-4.7%
Certificated Pupil Support Salaries		1200	853,127.73	1,218,224.00	42.8%
Certificated Supervisors' and Administrators' Salaries		1300	8,205,570.31	8,830,832.00	7.6%
Other Certificated Salaries		1900	265,115.34	267,760.00	1.0%
TOTAL, CERTIFICATED SALARIES			43,442,373.59	42,848,587.00	-1.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	28,592,550.17	26,012,181.00	-9.0%
Classified Support Salaries		2200	4,626,662.05	6,679,948.00	44.4%
Classified Supervisors' and Administrators' Salaries		2300	29,656.68	29,657.00	0.0%
Clerical, Technical and Office Salaries		2400	6,415,639.14	7,154,338.00	11.5%
Other Classified Salaries		2900	1,455,016.95	1,257,310.00	-13.6%
TOTAL, CLASSIFIED SALARIES			41,119,524.99	41,133,434.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,146,659.92	4,415,039.00	40.3%
PERS		3201-3202	3,131,790.67	2,933,978.00	-6.3%
OASDI/Medicare/Alternative		3301-3302	3,445,041.16	4,052,845.00	17.6%
Health and Welfare Benefits		3401-3402	11,990,068.72	11,346,203.00	-5.4%
Unemployment Insurance		3501-3502	36,269.45	259,014.00	614.1%
Workers' Compensation		3601-3602	1,555,040.20	742,275.00	-52.3%
OPEB, Allocated		3701-3702	5,138,600.88	5,629,124.00	9.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,010,682.99	910,064.00	-10.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,454,153.99	30,288,542.00	2.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,713.30	0.00	-100.0%
Materials and Supplies		4300	3,783,400.20	16,615,414.00	339.2%
Noncapitalized Equipment		4400	911,614.99	327,447.00	-64.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,698,728.49	16,942,861.00	260.6%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,879.99	2,046,244.00	108743.3%
Travel and Conferences		5200	101,966.12	71,273.00	-30.1%
Dues and Memberships		5300	1,174.20	0.00	-100.0%
Insurance		5400-5450	955,060.52	518,930.00	-45.7%
Operations and Housekeeping Services		5500	1,689,775.69	789,588.00	-53.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	880,362.74	553,000.00	-37.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,555,937.65	753,583.00	-70.5%
Communications		5900	556,402.25	385,232.00	-30.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,742,559.16	5,117,850.00	-24.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	8,333.24	0.00	-100.0%
Buildings and Improvements of Buildings		6200	28,742.79	1,120,005.00	3796.6%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			37,076.03	1,120,005.00	2920.8%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	719,335.64	1,207,300.00	67.8%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			719,335.64	1,207,300.00	67.8%
TOTAL EXPENDITURES			126,213,751.89	138,658,579.00	9.9%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	15,954,744.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	15,954,744.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	15,954,744.00	New

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,209,655.50	15,606,764.00	2.6%
3) Other State Revenue		8300-8599	98,596,000.10	95,807,886.00	-2.8%
4) Other Local Revenue		8600-8799	9,991,994.24	12,208,631.00	22.2%
5) TOTAL, REVENUES			123,797,649.84	123,623,281.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		87,328,209.57	94,791,160.00	8.5%
2) Instruction - Related Services	2000-2999		28,187,490.43	28,665,235.00	1.7%
3) Pupil Services	3000-3999		1,133,034.46	1,529,036.00	35.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		34,992.08	113,067.00	223.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		719,335.64	1,207,300.00	67.8%
8) Plant Services	8000-8999		8,810,689.71	12,352,781.00	40.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			126,213,751.89	138,658,579.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,416,102.05)	(15,035,298.00)	522.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	15,954,744.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	15,954,744.00	New

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,416,102.05)	919,446.00	-138.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,064,440.40	8,648,338.35	-21.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,064,440.40	8,648,338.35	-21.8%
d) Other Restatements		9795	0.00	(6,545,783.95)	New
e) Adjusted Beginning Balance (F1c + F1d)			11,064,440.40	2,102,554.40	-81.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	23,534.29	56,000.00	138.0%
Stores		9712	73,353.39	66,000.00	-10.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	4,222,095.41	2,900,000.40	-31.3%
c) Undesignated Amount					
d) Unappropriated Amount				0.00	

Resource	Description	2007-08 Unaudited Actuals	2008-09 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	227,363,128.68	241,641,593.00	6.3%
3) Other State Revenue		8300-8599	19,919,480.81	21,057,779.00	5.7%
4) Other Local Revenue		8600-8799	17,487,617.27	23,507,882.00	34.4%
5) TOTAL, REVENUES			264,770,226.76	286,207,254.00	8.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	104,691,168.56	103,274,012.00	-1.4%
3) Employee Benefits		3000-3999	49,818,382.75	61,937,869.00	24.3%
4) Books and Supplies		4000-4999	121,228,858.47	130,291,177.00	7.5%
5) Services and Other Operating Expenditures		5000-5999	12,136,769.83	17,157,884.00	41.4%
6) Capital Outlay		6000-6999	3,782,331.57	21,292,983.00	463.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			291,657,511.18	333,953,925.00	14.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(26,887,284.42)	(47,746,671.00)	77.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,213,651.00	56,571,000.00	588.7%
b) Transfers Out		7600-7629	0.00	810,769.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,213,651.00	55,760,231.00	578.9%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,673,633.42)	8,013,560.00	-142.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,968,572.68	35,294,939.26	-34.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,968,572.68	35,294,939.26	-34.6%
d) Other Restatements		9795	0.00	2,724,564.42	New
e) Adjusted Beginning Balance (F1c + F1d)			53,968,572.68	38,019,503.68	-29.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7,050,269.97	7,600,000.00	7.8%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	38,433,063.68	New
c) Undesignated Amount					
d) Unappropriated Amount		9790	28,244,669.29	0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,954,066.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,814.23		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	71,941.29		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	490,238.40		
4) Due from Grantor Government		9290	62,330,833.92		
5) Due from Other Funds		9310	7,993,960.13		
6) Stores		9320	7,050,269.97		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			86,899,124.56		
H. LIABILITIES					
1) Accounts Payable		9500	10,231,320.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	41,372,864.83		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			51,604,185.30		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			35,294,939.26		

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	214,581,294.68	228,859,759.00	6.7%
Other Federal Revenue		8290	12,781,834.00	12,781,834.00	0.0%
TOTAL, FEDERAL REVENUE			227,363,128.68	241,641,593.00	6.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	19,919,480.81	21,057,779.00	5.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,919,480.81	21,057,779.00	5.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	16,250,426.46	22,502,882.00	38.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,231,222.93	1,000,000.00	-18.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,967.88	5,000.00	-16.2%
TOTAL, OTHER LOCAL REVENUE			17,487,617.27	23,507,882.00	34.4%
TOTAL, REVENUES			264,770,226.76	286,207,254.00	8.1%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	90,507,465.30	85,030,425.00	-6.1%
Classified Supervisors' and Administrators' Salaries		2300	535,329.42	741,295.00	38.5%
Clerical, Technical and Office Salaries		2400	10,097,324.84	13,867,097.00	37.3%
Other Classified Salaries		2900	3,551,049.00	3,635,195.00	2.4%
TOTAL, CLASSIFIED SALARIES			104,691,168.56	103,274,012.00	-1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,069,469.22	9,327,799.00	15.6%
OASDI/Medicare/Alternative		3301-3302	6,063,271.06	7,764,523.00	28.1%
Health and Welfare Benefits		3401-3402	21,609,906.86	27,708,531.00	28.2%
Unemployment Insurance		3501-3502	39,927.32	307,594.00	670.4%
Workers' Compensation		3601-3602	1,846,293.63	898,865.00	-51.3%
OPEB, Allocated		3701-3702	9,261,388.66	13,662,194.00	47.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,928,126.00	2,268,363.00	-22.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			49,818,382.75	61,937,869.00	24.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,690,142.11	15,553,858.00	478.2%
Noncapitalized Equipment		4400	495,263.07	2,796,343.00	464.6%
Food		4700	118,043,453.29	111,940,976.00	-5.2%
TOTAL, BOOKS AND SUPPLIES			121,228,858.47	130,291,177.00	7.5%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	240,034.69	321,470.00	33.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	3,397,249.28	2,697,869.00	-20.6%
Operations and Housekeeping Services		5500	5,680,768.72	5,560,545.00	-2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	161,582.34	126,064.00	-22.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,229,186.26	8,101,450.00	263.4%
Communications		5900	427,948.54	350,486.00	-18.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,136,769.83	17,157,884.00	41.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	7,975,829.00	New
Equipment		6400	3,677,064.89	5,607,873.00	52.5%
Equipment Replacement		6500	105,266.68	7,709,281.00	7223.6%
TOTAL, CAPITAL OUTLAY			3,782,331.57	21,292,983.00	463.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			291,657,511.18	333,953,925.00	14.5%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	8,213,651.00	12,700,000.00	54.6%
Other Authorized Interfund Transfers In		8919	0.00	43,871,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			8,213,651.00	56,571,000.00	588.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	810,769.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	810,769.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,213,651.00	55,760,231.00	578.9%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	227,363,128.68	241,641,593.00	6.3%
3) Other State Revenue		8300-8599	19,919,480.81	21,057,779.00	5.7%
4) Other Local Revenue		8600-8799	17,487,617.27	23,507,882.00	34.4%
5) TOTAL, REVENUES			264,770,226.76	286,207,254.00	8.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		285,950,939.09	320,413,880.00	12.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,706,572.09	13,540,045.00	137.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			291,657,511.18	333,953,925.00	14.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,887,284.42)	(47,746,671.00)	77.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,213,651.00	56,571,000.00	588.7%
b) Transfers Out		7600-7629	0.00	810,769.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,213,651.00	55,760,231.00	578.9%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,673,633.42)	8,013,560.00	-142.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,968,572.68	35,294,939.26	-34.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,968,572.68	35,294,939.26	-34.6%
d) Other Restatements		9795	0.00	2,724,564.42	New
e) Adjusted Beginning Balance (F1c + F1d)			53,968,572.68	38,019,503.68	-29.6%
2) Ending Balance, June 30 (E + F1e)			35,294,939.26	46,033,063.68	30.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	7,050,269.97	7,600,000.00	7.8%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	38,433,063.68	New
c) Undesignated Amount			28,244,669.29		
d) Unappropriated Amount				0.00	

<u>Resource</u>	<u>Description</u>	<u>2007-08</u> <u>Unaudited Actuals</u>	<u>2008-09</u> <u>Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	28,877,974.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,085,907.07	0.00	-100.0%
5) TOTAL, REVENUES			35,963,881.07	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,978,002.54	10,672,824.00	78.5%
3) Employee Benefits		3000-3999	3,057,647.02	3,733,464.00	22.1%
4) Books and Supplies		4000-4999	2,194,767.69	23,652,071.00	977.7%
5) Services and Other Operating Expenditures		5000-5999	55,484,079.31	54,040,244.00	-2.6%
6) Capital Outlay		6000-6999	4,543,081.28	3,248,894.00	-28.5%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			71,257,577.84	95,347,497.00	33.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,293,696.77)	(95,347,497.00)	170.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	31,048,373.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,048,373.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,245,323.77)	(95,347,497.00)	2145.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	153,902,175.68	149,656,851.91	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			153,902,175.68	149,656,851.91	-2.8%
d) Other Restatements		9795	0.00	9,690,644.77	New
e) Adjusted Beginning Balance (F1c + F1d)			153,902,175.68	159,347,496.68	3.5%
2) Ending Balance, June 30 (E + F1e)			149,656,851.91	63,999,999.68	-57.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	149,656,851.91	63,999,999.68	-57.2%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	156,957,912.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,598,518.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,736.55		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			158,559,167.73		
H. LIABILITIES					
1) Accounts Payable		9500	6,526,585.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,375,729.85		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			8,902,315.82		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			149,656,851.91		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	28,877,974.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			28,877,974.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,085,907.07	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,085,907.07	0.00	-100.0%
TOTAL, REVENUES			35,963,881.07	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,978,002.54	10,672,824.00	78.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,978,002.54	10,672,824.00	78.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	640,269.16	1,073,265.00	67.6%
OASDI/Medicare/Alternative		3301-3302	556,355.42	764,622.00	37.4%
Health and Welfare Benefits		3401-3402	1,073,188.29	1,526,700.00	42.3%
Unemployment Insurance		3501-3502	3,405.32	23,450.00	588.6%
Workers' Compensation		3601-3602	156,831.99	111,004.00	-29.2%
OPEB, Allocated		3701-3702	459,937.84	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	167,659.00	234,423.00	39.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,057,647.02	3,733,464.00	22.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,194,767.69	23,652,071.00	977.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,194,767.69	23,652,071.00	977.7%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	214,240.66	5,824,620.00	2618.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,269,838.65	48,215,624.00	-12.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,484,079.31	54,040,244.00	-2.6%
CAPITAL OUTLAY					
Land Improvements		6170	68,369.58	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,474,711.70	3,248,894.00	-27.4%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,543,081.28	3,248,894.00	-28.5%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Direct Support Costs		7370	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL EXPENDITURES			71,257,577.84	95,347,497.00	33.8%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	31,048,373.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			31,048,373.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			31,048,373.00	0.00	-100.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	28,877,974.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,085,907.07	0.00	-100.0%
5) TOTAL, REVENUES			35,963,881.07	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		71,257,577.84	95,347,497.00	33.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			71,257,577.84	95,347,497.00	33.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,293,696.77)	(95,347,497.00)	170.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	31,048,373.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,048,373.00	0.00	-100.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,245,323.77)	(95,347,497.00)	2145.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	153,902,175.68	149,656,851.91	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			153,902,175.68	149,656,851.91	-2.8%
d) Other Restatements		9795	0.00	9,690,644.77	New
e) Adjusted Beginning Balance (F1c + F1d)			153,902,175.68	159,347,496.68	3.5%
2) Ending Balance, June 30 (E + F1e)			149,656,851.91	63,999,999.68	-57.2%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	149,656,851.91	63,999,999.68	-57.2%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

<u>Resource</u>	<u>Description</u>	<u>2007-08 Unaudited Actuals</u>	<u>2008-09 Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	73,172,136.78	27,540,000.00	-62.4%
5) TOTAL, REVENUES			73,172,136.78	27,540,000.00	-62.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	38,148,256.96	85,114,546.00	123.1%
3) Employee Benefits		3000-3999	16,044,134.15	31,589,571.00	96.9%
4) Books and Supplies		4000-4999	4,377,177.28	3,039,076.00	-30.6%
5) Services and Other Operating Expenditures		5000-5999	32,228,213.48	910,741.00	-97.2%
6) Capital Outlay		6000-6999	1,085,183,167.52	2,186,671,216.00	101.5%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,175,980,949.39	2,307,325,150.00	96.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,102,808,812.61)	(2,279,785,150.00)	106.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	207,139,817.29	0.00	-100.0%
b) Transfers Out		7600-7629	119,349,764.70	1,903,892.00	-98.4%
2) Other Sources/Uses					
a) Sources		8930-8979	1,000,000,000.00	3,259,334,486.00	225.9%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,087,790,052.59	3,257,430,594.00	199.5%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,018,760.02)	977,645,444.00	-6609.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	974,342,967.60	940,128,199.26	-3.5%
b) Audit Adjustments		9793	(19,196,008.32)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			955,146,959.28	940,128,199.26	-1.6%
d) Other Restatements		9795	0.00	157,626,357.48	New
e) Adjusted Beginning Balance (F1c + F1d)			955,146,959.28	1,097,754,556.74	14.9%
2) Ending Balance, June 30 (E + F1e)			940,128,199.26	2,075,400,000.74	120.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	3,800,000.00	3,800,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	936,328,199.26	2,071,600,000.74	121.2%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,086,358,539.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	3,800,000.00		
d) with Fiscal Agent		9135	300,210.57		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	20,402,697.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	80,299,375.73		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,191,160,823.42		
H. LIABILITIES					
1) Accounts Payable		9500	216,054,379.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	34,978,244.62		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			251,032,624.16		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			940,128,199.26		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	156,844.72	100,000.00	-36.2%
Interest					
		8660	72,645,847.06	26,140,000.00	-64.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	369,445.00	1,300,000.00	251.9%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			73,172,136.78	27,540,000.00	-62.4%
TOTAL, REVENUES			73,172,136.78	27,540,000.00	-62.4%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,717,851.66	24,392,787.00	216.1%
Classified Supervisors' and Administrators' Salaries		2300	4,444,032.81	9,523,486.00	114.3%
Clerical, Technical and Office Salaries		2400	25,911,241.19	50,959,322.00	96.7%
Other Classified Salaries		2900	75,131.30	238,951.00	218.0%
TOTAL, CLASSIFIED SALARIES			38,148,256.96	85,114,546.00	123.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,804,848.69	7,671,074.00	101.6%
OASDI/Medicare/Alternative		3301-3302	2,097,931.96	6,503,126.00	210.0%
Health and Welfare Benefits		3401-3402	5,717,848.64	11,144,146.00	94.9%
Unemployment Insurance		3501-3502	16,385.63	259,996.00	1486.7%
Workers' Compensation		3601-3602	880,797.67	739,084.00	-16.1%
OPEB, Allocated		3701-3702	2,450,506.56	3,402,646.00	38.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,075,815.00	1,869,499.00	73.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,044,134.15	31,589,571.00	96.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,637,112.75	3,039,076.00	-16.4%
Noncapitalized Equipment		4400	740,064.53	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,377,177.28	3,039,076.00	-30.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,009.60	0.00	-100.0%
Travel and Conferences		5200	275,527.60	186,023.00	-32.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,117.74	21,528.00	251.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,895,729.97	637,001.00	-96.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	13,867,535.08	66,189.00	-99.5%
Communications		5900	182,293.49	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,228,213.48	910,741.00	-97.2%
CAPITAL OUTLAY					
Land		6100	212,777,897.02	224,674.00	-99.9%
Land Improvements		6170	4,227,791.89	0.00	-100.0%
Buildings and Improvements of Buildings		6200	851,769,756.62	2,186,446,542.00	156.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	2,546,860.87	0.00	-100.0%
Equipment		6400	13,835,329.52	0.00	-100.0%
Equipment Replacement		6500	25,531.60	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,085,183,167.52	2,186,671,216.00	101.5%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,175,980,949.39	2,307,325,150.00	96.2%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	207,139,817.29	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			207,139,817.29	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	24,282,930.59	0.00	-100.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	95,066,834.11	1,903,892.00	-98.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			119,349,764.70	1,903,892.00	-98.4%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	1,000,000,000.00	3,259,334,486.00	225.9%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			1,000,000,000.00	3,259,334,486.00	225.9%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,087,790,052.59	3,257,430,594.00	199.5%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	73,172,136.78	27,540,000.00	-62.4%
5) TOTAL, REVENUES			73,172,136.78	27,540,000.00	-62.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,175,734,869.99	2,307,325,150.00	96.2%
9) Other Outgo	9000-9999	Except 7600-7699	246,079.40	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,175,980,949.39	2,307,325,150.00	96.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,102,808,812.61)	(2,279,785,150.00)	106.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	207,139,817.29	0.00	-100.0%
b) Transfers Out		7600-7629	119,349,764.70	1,903,892.00	-98.4%
2) Other Sources/Uses					
a) Sources		8930-8979	1,000,000,000.00	3,259,334,486.00	225.9%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,087,790,052.59	3,257,430,594.00	199.5%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,018,760.02)	977,645,444.00	-6609.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	974,342,967.60	940,128,199.26	-3.5%
b) Audit Adjustments		9793	(19,196,008.32)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			955,146,959.28	940,128,199.26	-1.6%
d) Other Restatements		9795	0.00	157,626,357.48	New
e) Adjusted Beginning Balance (F1c + F1d)			955,146,959.28	1,097,754,556.74	14.9%
2) Ending Balance, June 30 (E + F1e)			940,128,199.26	2,075,400,000.74	120.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	3,800,000.00	3,800,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	936,328,199.26	2,071,600,000.74	121.2%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

<u>Resource</u>	<u>Description</u>	<u>2007-08 Unaudited Actuals</u>	<u>2008-09 Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	73,057,891.93	63,000,000.00	-13.8%
5) TOTAL, REVENUES			73,057,891.93	63,000,000.00	-13.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	412,013.57	318,242.00	-22.8%
3) Employee Benefits		3000-3999	194,612.25	125,831.00	-35.3%
4) Books and Supplies		4000-4999	58,107.39	26,581.00	-54.3%
5) Services and Other Operating Expenditures		5000-5999	637,067.59	45,386,604.00	7024.3%
6) Capital Outlay		6000-6999	31,191,817.45	46,987,467.00	50.6%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,493,618.25	92,844,725.00	185.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,564,273.68	(29,844,725.00)	-173.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,085,394.66	0.00	-100.0%
b) Transfers Out		7600-7629	32,258,320.53	16,093,502.00	-50.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,172,925.87)	(16,093,502.00)	-46.7%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,391,347.81	(45,938,227.00)	-542.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	148,707,344.60	163,354,798.41	9.8%
b) Audit Adjustments		9793	4,256,106.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			152,963,450.60	163,354,798.41	6.8%
d) Other Restatements		9795	0.00	(7,416,572.04)	New
e) Adjusted Beginning Balance (F1c + F1d)			152,963,450.60	155,938,226.37	1.9%
2) Ending Balance, June 30 (E + F1e)			163,354,798.41	109,999,999.37	-32.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	163,354,798.41	109,999,999.37	-32.7%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	162,954,334.62		
1) Fair Value Adjustment to Cash in County Treasury.		9111	0.00		
b) in Banks		9120	258,353.11		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,160,206.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	321,942.76		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			169,694,836.71		
H. LIABILITIES					
1) Accounts Payable		9500	5,309,377.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,030,660.31		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			6,340,038.30		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			163,354,798.41		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	7,632,167.65	3,000,000.00	-60.7%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	65,425,724.28	60,000,000.00	-8.3%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			73,057,891.93	63,000,000.00	-13.8%
TOTAL REVENUES			73,057,891.93	63,000,000.00	-13.8%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	167,062.30	3,740.00	-97.8%
Classified Supervisors' and Administrators' Salaries		2300	37,619.35	57,446.00	52.7%
Clerical, Technical and Office Salaries		2400	207,331.92	234,547.00	13.1%
Other Classified Salaries		2900	0.00	22,509.00	New
TOTAL, CLASSIFIED SALARIES			412,013.57	318,242.00	-22.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	45,432.43	36,790.00	-19.0%
JASDI/Medicare/Alternative		3301-3302	38,212.20	24,113.00	-36.9%
Health and Welfare Benefits		3401-3402	62,249.33	37,005.00	-40.6%
Unemployment Insurance		3501-3502	295.67	964.00	226.0%
Workers' Compensation		3601-3602	10,115.34	2,797.00	-72.3%
OPEB, Allocated		3701-3702	26,678.28	17,172.00	-35.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	11,629.00	6,990.00	-39.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			194,612.25	125,831.00	-35.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	55,662.44	26,581.00	-52.2%
Noncapitalized Equipment		4400	2,444.95	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			58,107.39	26,581.00	-54.3%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,670.04	1,300.00	-51.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,070.91	252,690.00	152.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	533,407.71	45,132,214.00	8361.1%
Communications		5900	918.93	400.00	-56.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			637,067.59	45,386,604.00	7024.3%
CAPITAL OUTLAY					
Land		6100	6,612,093.07	0.00	-100.0%
Land Improvements		6170	104,855.91	0.00	-100.0%
Buildings and Improvements of Buildings		6200	24,384,228.89	46,975,823.00	92.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	90,639.58	11,644.00	-87.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			31,191,817.45	46,987,467.00	50.6%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL EXPENDITURES			32,493,618.25	92,844,725.00	185.7%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,085,394.66	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,085,394.66	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	218,505.78	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	32,039,814.75	16,093,502.00	-49.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			32,258,320.53	16,093,502.00	-50.1%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(30,172,925.87)	(16,093,502.00)	-46.7%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	73,057,891.93	63,000,000.00	-13.8%
5) TOTAL, REVENUES			73,057,891.93	63,000,000.00	-13.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		898,021.29	1,182,279.00	31.7%
8) Plant Services	8000-8999		31,595,596.96	91,662,446.00	190.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,493,618.25	92,844,725.00	185.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,564,273.68	(29,844,725.00)	-173.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,085,394.66	0.00	-100.0%
b) Transfers Out		7600-7629	32,258,320.53	16,093,502.00	-50.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,172,925.87)	(16,093,502.00)	-46.7%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,391,347.81	(45,938,227.00)	-542.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	148,707,344.60	163,354,798.41	9.8%
b) Audit Adjustments		9793	4,256,106.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			152,963,450.60	163,354,798.41	6.8%
d) Other Restatements		9795	0.00	(7,416,572.04)	New
e) Adjusted Beginning Balance (F1c + F1d)			152,963,450.60	155,938,226.37	1.9%
2) Ending Balance, June 30 (E + F1e)			163,354,798.41	109,999,999.37	-32.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	163,354,798.41	109,999,999.37	-32.7%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

<u>Resource</u>	<u>Description</u>	<u>2007-08 Unaudited Actuals</u>	<u>2008-09 Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,979.88	0.00	-100.0%
4) Other Local Revenue		8600-8799	373,311.37	350,000.00	-6.2%
5) TOTAL, REVENUES			376,291.25	350,000.00	-7.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	42,624.95	0.00	-100.0%
3) Employee Benefits		3000-3999	13,975.04	0.00	-100.0%
4) Books and Supplies		4000-4999	3,335.03	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,698.66	0.00	-100.0%
6) Capital Outlay		6000-6999	664,914.26	1,679,625.29	152.6%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			726,547.94	1,679,625.29	131.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(350,256.69)	(1,329,625.29)	279.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,711,622.36	0.00	-100.0%
b) Transfers Out		7600-7629	20,944,263.55	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			767,358.81	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			417,102.12	(1,329,625.29)	-418.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,066,396.02	4,483,498.14	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,066,396.02	4,483,498.14	10.3%
d) Other Restatements		9795	0.00	(3,153,872.85)	New
e) Adjusted Beginning Balance (F1c + F1d)			4,066,396.02	1,329,625.29	-67.3%
2) Ending Balance, June 30 (E + F1e)			4,483,498.14	0.00	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	4,483,498.14	0.00	-100.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,182,056.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	183,758.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	146,653.58		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			16,512,469.13		
H. LIABILITIES					
1) Accounts Payable		9500	12,001,887.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	27,083.29		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			12,028,970.99		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,483,498.14		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	2,979.88	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,979.88	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	373,311.37	350,000.00	-6.2%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			373,311.37	350,000.00	-6.2%
TOTAL, REVENUES			376,291.25	350,000.00	-7.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	42,624.95	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			42,624.95	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,171.14	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,667.17	0.00	-100.0%
Health and Welfare Benefits		3401-3402	4,344.94	0.00	-100.0%
Unemployment Insurance		3501-3502	20.64	0.00	-100.0%
Workers' Compensation		3601-3602	706.04	0.00	-100.0%
OPEB, Allocated		3701-3702	1,862.11	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,203.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,975.04	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,335.03	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,335.03	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,698.66	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,698.66	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
and Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	664,914.26	1,679,625.29	152.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			664,914.26	1,679,625.29	152.6%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			726,547.94	1,679,625.29	131.2%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	21,711,622.36	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			21,711,622.36	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	349,230.21	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	20,595,033.34	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,944,263.55	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			767,358.81	0.00	-100.0%

Unaudited Actuals
State School Building Lease-Purchase Fund
Expenditures by Function

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,979.88	0.00	-100.0%
4) Other Local Revenue		8600-8799	373,311.37	350,000.00	-6.2%
5) TOTAL, REVENUES			376,291.25	350,000.00	-7.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		726,547.94	1,679,625.29	131.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			726,547.94	1,679,625.29	131.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(350,256.69)	(1,329,625.29)	279.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,711,622.36	0.00	-100.0%
b) Transfers Out		7600-7629	20,944,263.55	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			767,358.81	0.00	-100.0%

Unaudited Actuals
State School Building Lease-Purchase Fund
Expenditures by Function

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			417,102.12	(1,329,625.29)	-418.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,066,396.02	4,483,498.14	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,066,396.02	4,483,498.14	10.3%
d) Other Restatements		9795	0.00	(3,153,872.85)	New
e) Adjusted Beginning Balance (F1c + F1d)			4,066,396.02	1,329,625.29	-67.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	4,483,498.14	0.00	-100.0%
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	

<u>Resource</u>	<u>Description</u>	<u>2007-08</u> <u>Unaudited Actuals</u>	<u>2008-09</u> <u>Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	630,195,734.77	929,776,185.00	47.5%
4) Other Local Revenue		8600-8799	25,609,691.61	15,210,000.00	-40.6%
5) TOTAL, REVENUES			655,805,426.38	944,986,185.00	44.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	323,411.43	0.00	-100.0%
3) Employee Benefits		3000-3999	111,020.74	0.00	-100.0%
4) Books and Supplies		4000-4999	163,697.32	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	68,855.04	0.00	-100.0%
6) Capital Outlay		6000-6999	491,173,637.39	1,307,502,852.00	166.2%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			491,840,621.92	1,307,502,852.00	165.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			163,964,804.46	(362,516,667.00)	-321.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,431,058.58	0.00	-100.0%
b) Transfers Out		7600-7629	101,325,397.17	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(86,894,338.59)	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			77,070,465.87	(362,516,667.00)	-570.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	443,933,918.96	512,612,510.83	15.5%
b) Audit Adjustments		9793	(8,391,874.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			435,542,044.96	512,612,510.83	17.7%
d) Other Restatements		9795	0.00	709,904,156.12	New
e) Adjusted Beginning Balance (F1c + F1d)			435,542,044.96	1,222,516,666.95	180.7%
2) Ending Balance, June 30 (E + F1e)			512,612,510.83	859,999,999.95	67.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	512,612,510.83	859,999,999.95	67.8%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	611,836,320.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,801,432.79		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,003,916.60		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			626,641,670.36		
H. LIABILITIES					
1) Accounts Payable		9500	95,672,257.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	18,356,901.91		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			114,029,159.53		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			512,612,510.83		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	630,195,734.77	929,776,185.00	47.5%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			630,195,734.77	929,776,185.00	47.5%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	25,609,691.61	15,210,000.00	-40.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,609,691.61	15,210,000.00	-40.6%
TOTAL, REVENUES			655,805,426.38	944,986,185.00	44.1%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	323,411.43	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			323,411.43	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	25,293.46	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	21,273.78	0.00	-100.0%
Health and Welfare Benefits		3401-3402	34,655.88	0.00	-100.0%
Unemployment Insurance		3501-3502	164.61	0.00	-100.0%
Workers' Compensation		3601-3602	5,831.49	0.00	-100.0%
OPEB, Allocated		3701-3702	14,852.52	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	9,149.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			111,020.74	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	44,464.02	0.00	-100.0%
Noncapitalized Equipment		4400	119,233.30	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			163,697.32	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,197.77	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,774.81	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	882.46	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			68,855.04	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	100,875,394.14	0.00	-100.0%
Land Improvements		6170	368,329.41	0.00	-100.0%
Buildings and Improvements of Buildings		6200	387,905,317.41	1,307,502,852.00	237.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,023,293.61	0.00	-100.0%
Equipment Replacement		6500	1,302.82	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			491,173,637.39	1,307,502,852.00	166.2%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			491,840,621.92	1,307,502,852.00	165.8%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	14,431,058.58	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			14,431,058.58	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	36,213,336.42	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	65,112,060.75	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			101,325,397.17	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(86,894,338.59)	0.00	-100.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	630,195,734.77	929,776,185.00	47.5%
4) Other Local Revenue		8600-8799	25,609,691.61	15,210,000.00	-40.6%
5) TOTAL, REVENUES			655,805,426.38	944,986,185.00	44.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		491,840,621.92	1,307,502,852.00	165.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			491,840,621.92	1,307,502,852.00	165.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			163,964,804.46	(362,516,667.00)	-321.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,431,058.58	0.00	-100.0%
b) Transfers Out		7600-7629	101,325,397.17	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(86,894,338.59)	0.00	-100.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			77,070,465.87	(362,516,667.00)	-570.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	443,933,918.96	512,612,510.83	15.5%
b) Audit Adjustments		9793	(8,391,874.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			435,542,044.96	512,612,510.83	17.7%
d) Other Restatements		9795	0.00	709,904,156.12	New
e) Adjusted Beginning Balance (F1c + F1d)			435,542,044.96	1,222,516,666.95	180.7%
2) Ending Balance, June 30 (E + F1e)			512,612,510.83	859,999,999.95	67.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	512,612,510.83	859,999,999.95	67.8%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Resource	Description	2007-08 Unaudited Actuals	2008-09 Budget
Total, Legally Restricted Balance		0.00	0.00

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19.33	6,695,695.00	34638777.4%
3) Other State Revenue		8300-8599	16,553,026.71	10,433,123.00	-37.0%
4) Other Local Revenue		8600-8799	43,595,755.44	35,863,318.00	-17.7%
5) TOTAL, REVENUES			60,148,801.48	52,992,136.00	-11.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	380,055.89	6,417,879.00	1588.7%
3) Employee Benefits		3000-3999	153,453.18	2,633,722.00	1616.3%
4) Books and Supplies		4000-4999	124,132.08	909,215.00	632.5%
5) Services and Other Operating Expenditures		5000-5999	2,503,994.65	7,577,990.00	202.6%
6) Capital Outlay		6000-6999	34,995,112.67	127,194,659.73	263.5%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,156,748.47	144,733,465.73	279.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,992,053.01	(91,741,329.73)	-517.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,784,534.65	0.00	-100.0%
b) Transfers Out		7600-7629	163,693,890.41	263,998,169.00	61.3%
2) Other Sources/Uses					
a) Sources		8930-8979	119,483,658.50	343,311,173.00	187.3%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,425,697.26)	79,313,004.00	-488.3%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,566,355.75	(12,428,325.73)	-893.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	210,162,083.40	211,728,439.15	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			210,162,083.40	211,728,439.15	0.7%
d) Other Restatements		9795	0.00	(17,045,941.73)	New
e) Adjusted Beginning Balance (F1c + F1d)			210,162,083.40	194,682,497.42	-7.4%
2) Ending Balance, June 30 (E + F1e)			211,728,439.15	182,254,171.69	-13.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	209,684,984.42	182,254,171.69	-13.1%
c) Undesignated Amount			2,043,454.73		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	137,727,472.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	73,641,769.77		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	10,017,595.53		
3) Accounts Receivable		9200	1,361,016.13		
4) Due from Grantor Government		9290	1,931,033.75		
5) Due from Other Funds		9310	44,885,945.28		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			269,564,832.61		
H. LIABILITIES					
1) Accounts Payable		9500	9,917,723.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	46,430,027.34		
4) Current Loans		9640			
5) Deferred Revenue		9650	1,488,642.40		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			57,836,393.46		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			211,728,439.15		

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	19.33	6,695,695.00	34638777.4%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			19.33	6,695,695.00	34638777.4%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	16,553,026.71	10,433,123.00	-37.0%
TOTAL, OTHER STATE REVENUE			16,553,026.71	10,433,123.00	-37.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	5,774,657.95	4,004,500.00	-30.7%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,173,877.49	1,550,818.00	-84.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	27,647,220.00	30,308,000.00	9.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			43,595,755.44	35,863,318.00	-17.7%
TOTAL REVENUES			60,148,801.48	52,992,136.00	-11.9%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	292,058.83	5,246,250.00	1696.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	87,997.06	1,171,629.00	1231.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			380,055.89	6,417,879.00	1588.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	37,718.45	834,368.00	2112.1%
OASDI/Medicare/Alternative		3301-3302	30,690.37	529,272.00	1624.6%
Health and Welfare Benefits		3401-3402	46,545.09	1,050,191.00	2156.3%
Unemployment Insurance		3501-3502	213.63	21,165.00	9807.3%
Workers' Compensation		3601-3602	7,864.75	57,755.00	634.4%
OPEB, Allocated		3701-3702	19,947.89	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	10,473.00	140,971.00	1246.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			153,453.18	2,633,722.00	1616.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,642.96	909,215.00	4101.0%
Noncapitalized Equipment		4400	102,489.12	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			124,132.08	909,215.00	632.5%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,944.72	15,500.00	292.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	697.33	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,151,627.75	6,681,818.00	210.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	347,724.85	879,672.00	153.0%
Communications		5900	0.00	1,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,503,994.65	7,577,990.00	202.6%
CAPITAL OUTLAY					
Land		6100	22,926.05	3,180,896.00	13774.6%
Land Improvements		6170	74,382.36	2,300,000.00	2992.1%
Buildings and Improvements of Buildings		6200	32,728,391.53	116,956,806.73	257.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	26,253.76	1,146,593.00	4267.3%
Equipment		6400	2,143,158.97	3,610,364.00	68.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			34,995,112.67	127,194,659.73	263.5%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			38,156,748.47	144,733,465.73	279.3%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	23,784,534.65	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,784,534.65	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	92,493,378.97	71,736,934.00	-22.4%
To: State School Building Fund/ County School Facilities Fund		7613	428,105.19	0.00	-100.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	70,772,406.25	192,261,235.00	171.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			163,693,890.41	263,998,169.00	61.3%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	14,109,899.65	17,000,000.00	20.5%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	105,373,758.85	326,311,173.00	209.7%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			119,483,658.50	343,311,173.00	187.3%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(20,425,697.26)	79,313,004.00	-488.3%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19.33	6,695,695.00	34638777.4%
3) Other State Revenue		8300-8599	16,553,026.71	10,433,123.00	-37.0%
4) Other Local Revenue		8600-8799	43,595,755.44	35,863,318.00	-17.7%
5) TOTAL, REVENUES			60,148,801.48	52,992,136.00	-11.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		38,156,748.47	144,733,465.73	279.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			38,156,748.47	144,733,465.73	279.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			21,992,053.01	(91,741,329.73)	-517.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,784,534.65	0.00	-100.0%
b) Transfers Out		7600-7629	163,693,890.41	263,998,169.00	61.3%
2) Other Sources/Uses					
a) Sources		8930-8979	119,483,658.50	343,311,173.00	20.5%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,425,697.26)	79,313,004.00	96.3%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,566,355.75	(12,428,325.73)	-893.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	210,162,083.40	211,728,439.15	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			210,162,083.40	211,728,439.15	0.7%
d) Other Restatements		9795	0.00	(17,045,941.73)	New
e) Adjusted Beginning Balance (F1c + F1d)			210,162,083.40	194,682,497.42	-7.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	209,684,984.42	182,254,171.69	-13.1%
c) Undesignated Amount					
d) Unappropriated Amount		9790	2,043,454.73	0.00	

<u>Resource</u>	<u>Description</u>	<u>2007-08 Unaudited Actuals</u>	<u>2008-09 Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,936,761.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	581,118,863.00	542,187,977.00	-6.7%
5) TOTAL, REVENUES			585,055,624.00	542,187,977.00	-7.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	497,316,163.00	587,903,538.00	18.2%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			497,316,163.00	587,903,538.00	18.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			87,739,461.00	(45,715,561.00)	-152.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			87,739,461.00	(45,715,561.00)	-152.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	360,140,057.60	447,879,518.60	24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			360,140,057.60	447,879,518.60	24.4%
d) Other Restatements		9795	0.00	(2,163,958.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			360,140,057.60	445,715,560.60	23.8%
2) Ending Balance, June 30 (E + F1e)			447,879,518.60	399,999,999.60	-10.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			447,879,518.60		
d) Unappropriated Amount				399,999,999.60	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	447,879,518.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	67,899,061.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			515,778,579.80		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	67,899,061.20		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			67,899,061.20		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			447,879,518.60		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,936,761.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,936,761.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	462,658,405.00	489,575,246.00	5.8%
Unsecured Roll		8612	20,659,373.00	19,142,940.00	-7.3%
Prior Years' Taxes		8613	23,180,615.00	15,665,715.00	-32.4%
Supplemental Taxes		8614	26,088,935.00	12,153,055.00	-53.4%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	3,015,630.00	0.00	-100.0%
Interest		8660	9,268,118.00	5,651,021.00	-39.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	36,247,787.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			581,118,863.00	542,187,977.00	-6.7%
TOTAL, REVENUES			585,055,624.00	542,187,977.00	-7.3%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Bond Redemptions		7433	179,835,000.00	587,903,538.00	226.9%
Bond Interest and Other Service Charges		7434	317,481,163.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			497,316,163.00	587,903,538.00	18.2%
TOTAL, EXPENDITURES			497,316,163.00	587,903,538.00	18.2%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,936,761.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	581,118,863.00	542,187,977.00	-6.7%
5) TOTAL, REVENUES			585,055,624.00	542,187,977.00	-7.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	497,316,163.00	587,903,538.00	18.2%
10) TOTAL, EXPENDITURES			497,316,163.00	587,903,538.00	18.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			87,739,461.00	(45,715,561.00)	-152.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			87,739,461.00	(45,715,561.00)	-152.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	360,140,057.60	447,879,518.60	24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			360,140,057.60	447,879,518.60	24.4%
d) Other Restatements		9795	0.00	(2,163,958.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			360,140,057.60	445,715,560.60	23.8%
2) Ending Balance, June 30 (E + F1e)			447,879,518.60	399,999,999.60	-10.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			447,879,518.60		
d) Unappropriated Amount				399,999,999.60	

Resource	Description	2007-08 Unaudited Actuals	2008-09 Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,325.51	0.00	-100.0%
4) Other Local Revenue		8600-8799	189,391.43	215,470.00	13.8%
5) TOTAL REVENUES			204,716.94	215,470.00	5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	319,260.33	285,095.00	-10.7%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			319,260.33	285,095.00	-10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(114,543.39)	(69,625.00)	-39.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(114,543.39)	(69,625.00)	-39.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,976.01	92,432.62	-55.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,976.01	92,432.62	-55.3%
d) Other Restatements		9795	0.00	(222.86)	New
e) Adjusted Beginning Balance (F1c + F1d)			206,976.01	92,209.76	-55.4%
2) Ending Balance, June 30 (E + F1e)			92,432.62	22,584.76	-75.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			92,432.62		
d) Unappropriated Amount				22,584.76	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	91,664.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	161.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	606.60		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			92,432.62		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			92,432.62		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	1,324.83	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	14,000.68	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			15,325.51	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	139,597.98	215,470.00	54.4%
Unsecured Roll		8612	13,546.44	0.00	-100.0%
Prior Years' Taxes		8613	15,327.52	0.00	-100.0%
Supplemental Taxes		8614	10,018.56	0.00	-100.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	1,513.65	0.00	-100.0%
Interest		8660	9,387.28	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			189,391.43	215,470.00	13.8%
TOTAL, REVENUES			204,716.94	215,470.00	5.3%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
State School Building Repayment		7432	289,696.84	285,095.00	-1.6%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	29,563.49	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			319,260.33	285,095.00	-10.7%
TOTAL, EXPENDITURES			319,260.33	285,095.00	-10.7%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,325.51	0.00	-100.0%
4) Other Local Revenue		8600-8799	189,391.43	215,470.00	13.8%
5) TOTAL, REVENUES			204,716.94	215,470.00	5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	319,260.33	285,095.00	-10.7%
10) TOTAL, EXPENDITURES			319,260.33	285,095.00	-10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(114,543.39)	(69,625.00)	-39.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(114,543.39)	(69,625.00)	-39.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,976.01	92,432.62	-55.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,976.01	92,432.62	-55.3%
d) Other Restatements		9795	0.00	(222.86)	New
e) Adjusted Beginning Balance (F1c + F1d)			206,976.01	92,209.76	-55.4%
2) Ending Balance, June 30 (E + F1e)			92,432.62	22,584.76	-75.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount			92,432.62		
d) Unappropriated Amount				22,584.76	

<u>Resource</u>	<u>Description</u>	<u>2007-08 Unaudited Actuals</u>	<u>2008-09 Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,683,939.73	1,342,746.00	-20.3%
5) TOTAL, REVENUES			1,683,939.73	1,342,746.00	-20.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	33,930,793.71	165,395,331.00	387.4%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,930,793.71	165,395,331.00	387.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,246,853.98)	(164,052,585.00)	408.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	58,439,202.23	191,673,817.00	228.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			58,439,202.23	191,673,817.00	228.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,192,348.25	27,621,232.00	5.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,928,180.12	49,120,528.37	114.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,928,180.12	49,120,528.37	114.2%
d) Other Restatements		9795	0.00	(609,826.66)	New
e) Adjusted Beginning Balance (F1c + F1d)			22,928,180.12	48,510,701.71	111.6%
2) Ending Balance, June 30 (E + F1e)			49,120,528.37	76,131,933.71	55.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			49,120,528.37		
d) Unappropriated Amount				76,131,933.71	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,522,367.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	4,177,316.84		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	30,885,833.84		
3) Accounts Receivable		9200	2,953,997.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,106,722.96		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			49,646,238.70		
H. LIABILITIES					
1) Accounts Payable		9500	525,710.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			525,710.33		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			49,120,528.37		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	1,570,200.38	1,342,746.00	-14.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	113,739.35	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,683,939.73	1,342,746.00	-20.3%
TOTAL, REVENUES			1,683,939.73	1,342,746.00	-20.3%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Debt Service - Interest		7438	16,480,793.71	27,129,889.00	64.6%
Other Debt Service - Principal		7439	17,450,000.00	138,265,442.00	692.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			33,930,793.71	165,395,331.00	387.4%
TOTAL, EXPENDITURES			33,930,793.71	165,395,331.00	387.4%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	58,439,202.23	191,673,817.00	228.0%
(a) TOTAL, INTERFUND TRANSFERS IN			58,439,202.23	191,673,817.00	228.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			58,439,202.23	191,673,817.00	228.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,683,939.73	1,342,746.00	-20.3%
5) TOTAL, REVENUES			1,683,939.73	1,342,746.00	-20.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	33,930,793.71	165,395,331.00	387.4%
10) TOTAL, EXPENDITURES			33,930,793.71	165,395,331.00	387.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,246,853.98)	(164,052,585.00)	408.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	58,439,202.23	191,673,817.00	228.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			58,439,202.23	191,673,817.00	228.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,192,348.25	27,621,232.00	5.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,928,180.12	49,120,528.37	114.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,928,180.12	49,120,528.37	114.2%
d) Other Restatements		9795	0.00	(609,826.66)	New
e) Adjusted Beginning Balance (F1c + F1d)			22,928,180.12	48,510,701.71	111.6%
2) Ending Balance, June 30 (E + F1e)			49,120,528.37	76,131,933.71	55.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	49,120,528.37		
d) Unappropriated Amount		9790		76,131,933.71	

<u>Resource</u>	<u>Description</u>	<u>2007-08 Unaudited Actuals</u>	<u>2008-09 Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	160,326,545.00	200,179,173.00	24.9%
2) Federal Revenue		8100-8299	25,509,780.00	23,311,334.00	-8.6%
3) Other State Revenue		8300-8599	62,249,107.00	68,472,100.00	10.0%
4) Other Local Revenue		8600-8799	21,635,093.00	19,477,828.00	-10.0%
5) TOTAL, REVENUES			269,720,525.00	311,440,435.00	15.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	90,505,219.00	115,183,275.00	27.3%
2) Classified Salaries		2000-2999	27,708,787.00	29,659,177.00	7.0%
3) Employee Benefits		3000-3999	24,566,093.00	34,239,475.00	39.4%
4) Books and Supplies		4000-4999	28,806,874.00	33,212,410.00	15.3%
5) Services and Other Operating Expenses		5000-5999	72,629,126.00	71,337,294.00	-1.8%
6) Depreciation		6000-6999	4,256,215.00	2,530,762.00	-40.5%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	1,508,018.00	1,846,691.00	22.5%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			249,980,332.00	288,009,084.00	15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			19,740,193.00	23,431,351.00	18.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	634,609.00	1,632,036.00	157.2%
b) Uses		7630-7699	5,504,723.00	5,585,639.00	1.5%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,870,114.00)	(3,953,603.00)	-18.8%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			14,870,079.00	19,477,748.00	31.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	78,213,393.00	89,502,873.00	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,213,393.00	89,502,873.00	14.4%
d) Other Restatements		9795	(3,580,599.00)	0.00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			74,632,794.00	89,502,873.00	19.9%
2) Ending Net Assets, June 30 (E + F1e)			89,502,873.00	108,980,621.00	21.8%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	100,598.00	0.00	-100.0%
Stores		9712	6,552.00	0.00	-100.0%
Prepaid Expenditures		9713	1,413,078.00	453,138.00	-67.9%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	1,841,504.00	New
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	12,423,616.00	14,319,127.00	15.3%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	289,707.00	177,788.00	-38.6%
c) Undesignated Amount			75,269,322.00		
d) Unappropriated Amount				92,189,064.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,336,781.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	33,328,169.00		
c) in Revolving Fund		9130	100,598.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	3,195,151.00		
3) Accounts Receivable		9200	27,264,545.00		
4) Due from Grantor Government		9290	4,126,950.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	6,552.00		
7) Prepaid Expenditures		9330	1,413,078.00		
8) Other Current Assets		9340	4,023,817.00		
9) Fixed Assets					
a) Land		9410	1,592,417.00		
b) Land Improvements		9420	13,260,479.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	55,924,063.00		
e) Accumulated Depreciation - Buildings		9435	(2,787,311.00)		
f) Equipment		9440	9,719,062.00		
g) Accumulated Depreciation - Equipment		9445	(4,621,441.00)		
h) Work in Progress		9450	1,338,926.00		
10) TOTAL, ASSETS			152,221,836.00		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	32,146,624.00		
2) Due to Grantor Governments		9590	181,630.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	14,430,879.00		
5) Deferred Revenue		9650	2,487,122.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	748,354.00		
b) Compensated Absences		9665	3,847.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	390,112.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	12,330,395.00		
7) TOTAL, LIABILITIES			62,718,963.00		
NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			89,502,873.00		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	126,834,098.00	163,395,614.00	28.8%
State Aid - Prior Years		8019	0.00	0.00	0.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	33,492,447.00	36,783,559.00	9.8%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			160,326,545.00	200,179,173.00	24.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	154,680.00	New
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	6,883,665.00	9,836,211.00	42.9%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	17,987,724.00	12,702,622.00	-29.4%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	7,607.00	20,221.00	165.8%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	630,784.00	597,600.00	-5.3%
TOTAL, FEDERAL REVENUE			25,509,780.00	23,311,334.00	-8.6%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	13,877,812.00	16,263,281.00	17.2%
Prior Years	6500	8319	(565.00)	209,334.00	-37150.3%
Gifted and Talented Pupils	7140	8311	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
School Improvement Program	7260-7265	8311	73,140.00	0.00	-100.0%
Economic Impact Aid	7090-7091	8311	394,493.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,349,176.00	2,547,149.00	88.8%
All Other State Apportionments - Prior Years		8319	(29,905.00)	31,500.00	-205.3%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	5,132,206.00	6,793,618.00	32.4%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	20,085,907.00	21,543,157.00	7.3%
Child Nutrition Programs		8520	1,197,207.00	1,842,642.00	53.9%
Mandated Costs Reimbursements		8550	108,810.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	3,381,159.00	4,420,669.00	30.7%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	611,236.00	900,681.00	47.4%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	11,518.00	0.00	-100.0%
Staff Development	7292, 7294, 7295	8590	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	271.00	711.00	162.4%
Healthy Start	6240-6245	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	254,865.00	881,135.00	245.7%
Pupil Retention Block Grant	7390	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	0.00	0.00	0.0%
Professional Development Block Grant	7393	8590	0.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590	0.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	15,801,777.00	13,038,223.00	-17.5%
TOTAL, OTHER STATE REVENUE			62,249,107.00	68,472,100.00	10.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	40,471.00	0.00	-100.0%
Sale of Publications		8632	31,143.00	0.00	-100.0%
Food Service Sales		8634	422,168.00	708,676.00	67.9%
All Other Sales		8639	55,605.00	55,316.00	-0.5%
Leases and Rentals		8650	149,530.00	33,000.00	-77.9%
Interest		8660	453,648.00	115,366.00	-74.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	20,482,528.00	18,565,470.00	-9.4%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
ROC/P Transfers					
From Districts or Charter Schools	6350	8791	0.00	0.00	0.0%
From County Offices	6350	8792	0.00	0.00	0.0%
From JPAs	6350	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,635,093.00	19,477,828.00	-10.0%
TOTAL REVENUES			269,720,525.00	311,440,435.00	15.5%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	72,956,522.00	92,504,731.00	26.8%
Certificated Pupil Support Salaries		1200	1,183,875.00	2,159,453.00	82.4%
Certificated Supervisors' and Administrators' Salaries		1300	14,650,900.00	16,265,855.00	11.0%
Other Certificated Salaries		1900	1,713,922.00	4,253,236.00	148.2%
TOTAL, CERTIFICATED SALARIES			90,505,219.00	115,183,275.00	27.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	7,156,184.00	9,038,833.00	26.3%
Classified Support Salaries		2200	4,368,128.00	2,806,647.00	-35.7%
Classified Supervisors' and Administrators' Salaries		2300	5,133,958.00	4,783,986.00	-6.8%
Clerical, Technical and Office Salaries		2400	6,059,926.00	7,413,388.00	22.3%
Other Classified Salaries		2900	4,990,591.00	5,616,323.00	12.5%
TOTAL, CLASSIFIED SALARIES			27,708,787.00	29,659,177.00	7.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,659,365.00	9,688,282.00	45.5%
PERS		3201-3202	1,361,229.00	1,238,673.00	-9.0%
OASDI/Medicare/Alternative		3301-3302	3,676,640.00	4,162,088.00	13.2%
Health and Welfare Benefits		3401-3402	9,435,003.00	14,622,340.00	55.0%
Unemployment Insurance		3501-3502	762,163.00	1,030,693.00	35.2%
Workers' Compensation		3601-3602	1,867,382.00	3,056,949.00	63.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	804,311.00	440,450.00	-45.2%
TOTAL, EMPLOYEE BENEFITS			24,566,093.00	34,239,475.00	39.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,466,477.00	5,090,500.00	14.0%
Books and Other Reference Materials		4200	1,921,005.00	2,213,279.00	15.2%
Materials and Supplies		4300	8,103,785.00	9,262,090.00	14.3%
Noncapitalized Equipment		4400	4,094,896.00	3,875,894.00	-5.3%
Food		4700	10,220,711.00	12,770,647.00	24.9%
TOTAL, BOOKS AND SUPPLIES			28,806,874.00	33,212,410.00	15.3%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,645,682.00	1,574,764.00	-4.3%
Dues and Memberships		5300	469,583.00	506,055.00	7.8%
Insurance		5400-5450	1,739,361.00	2,353,110.00	35.3%
Operations and Housekeeping Services		5500	7,316,096.00	4,922,700.00	-32.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,676,627.00	31,201,548.00	26.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	35,742,767.00	30,013,872.00	-16.0%
Communications		5900	1,039,010.00	765,245.00	-26.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			72,629,126.00	71,337,294.00	-1.8%
DEPRECIATION					
Depreciation Expense		6900	4,256,215.00	2,530,762.00	-40.5%
TOTAL, DEPRECIATION			4,256,215.00	2,530,762.00	-40.5%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,508,018.00	1,846,691.00	22.5%
TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)			1,508,018.00	1,846,691.00	22.5%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			249,980,332.00	288,009,084.00	15.2%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	634,609.00	1,632,036.00	157.2%
(c) TOTAL, SOURCES			634,609.00	1,632,036.00	157.2%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	5,504,723.00	5,585,639.00	1.5%
(d) TOTAL, USES			5,504,723.00	5,585,639.00	1.5%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,870,114.00)	(3,953,603.00)	-18.8%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	160,326,545.00	200,179,173.00	24.9%
2) Federal Revenue		8100-8299	25,509,780.00	23,311,334.00	-8.6%
3) Other State Revenue		8300-8599	62,249,107.00	68,472,100.00	10.0%
4) Other Local Revenue		8600-8799	21,635,093.00	19,477,828.00	-10.0%
5) TOTAL, REVENUES			269,720,525.00	311,440,435.00	15.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		115,560,905.00	143,854,821.00	24.5%
2) Instruction - Related Services	2000-2999		47,535,035.00	55,236,335.00	16.2%
3) Pupil Services	3000-3999		12,371,841.00	18,031,730.00	45.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,179,201.00	2,320,118.00	6.5%
8) Plant Services	8000-8999		70,825,332.00	66,719,389.00	-5.8%
9) Other Outgo	9000-9999	Except 7600-7699	1,508,018.00	1,846,691.00	22.5%
10) TOTAL, EXPENSES			249,980,332.00	288,009,084.00	15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,740,193.00	23,431,351.00	18.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	634,609.00	1,632,036.00	157.2%
b) Uses		7630-7699	5,504,723.00	5,585,639.00	1.5%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,870,114.00)	(3,953,603.00)	-18.8%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			14,870,079.00	19,477,748.00	31.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	78,213,393.00	89,502,873.00	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,213,393.00	89,502,873.00	14.4%
d) Other Restatements		9795	(3,580,599.00)	0.00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			74,632,794.00	89,502,873.00	19.9%
2) Ending Net Assets, June 30 (E + F1e)			89,502,873.00	108,980,621.00	21.8%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	100,598.00	0.00	-100.0%
Stores		9712	6,552.00	0.00	-100.0%
Prepaid Expenditures		9713	1,413,078.00	453,138.00	-67.9%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	1,841,504.00	New
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	12,423,616.00	14,319,127.00	15.3%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	289,707.00	177,788.00	-38.6%
c) Undesignated Amount			75,269,322.00		
d) Unappropriated Amount				92,189,064.00	

<u>Resource</u>	<u>Description</u>	<u>2007-08</u> <u>Unaudited Actuals</u>	<u>2008-09</u> <u>Budget</u>
	Total, Legally Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	975,355,780.55	928,248,441.00	-4.8%
5) TOTAL, REVENUES			975,355,780.55	928,248,441.00	-4.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	154,707.96	156,620.00	1.2%
2) Classified Salaries		2000-2999	7,479,608.43	8,283,109.00	10.7%
3) Employee Benefits		3000-3999	3,462,171.36	3,694,524.00	6.7%
4) Books and Supplies		4000-4999	545,599.41	523,498.00	-4.1%
5) Services and Other Operating Expenses		5000-5999	933,151,979.62	1,032,650,791.00	10.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			944,794,066.78	1,045,308,542.00	10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,561,713.77	(117,060,101.00)	-483.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,114,630.65	9,600,000.00	-20.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,114,630.65	9,600,000.00	-20.8%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			42,676,344.42	(107,460,101.00)	-351.8%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	95,252,701.89	137,929,046.31	44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,252,701.89	137,929,046.31	44.8%
d) Other Restatements		9795	0.00	(5,193,113.16)	New
e) Adjusted Beginning Net Assets (F1c + F1d)			95,252,701.89	132,735,933.15	39.4%
2) Ending Net Assets, June 30 (E + F1e)			137,929,046.31	25,275,832.15	-81.7%
Components of Ending Net Assets					
a) Reserve for Revolving Cash					
Stores		9711	2,500,000.00	2,500,000.00	0.0%
		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	16,100,590.33	16,100,590.33	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	119,328,455.98	51,810,853.44	-56.6%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				(45,135,611.62)	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	535,245,534.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,500,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	159,346,812.77		
3) Accounts Receivable		9200	6,338,107.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	20,425,330.07		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	16,100,590.33		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL ASSETS			739,956,375.54		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	569,873,296.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	32,154,033.03		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			602,027,329.23		
NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			137,929,046.31		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	31,641,348.20	21,245,000.00	-32.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	943,233,864.70	907,003,441.00	-3.8%
All Other Fees and Contracts		8689	40,984.32	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	439,583.33	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			975,355,780.55	928,248,441.00	-4.8%
TOTAL, REVENUES			975,355,780.55	928,248,441.00	-4.8%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	154,707.96	156,620.00	1.2%
TOTAL, CERTIFICATED SALARIES			154,707.96	156,620.00	1.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	252,137.12	177,918.00	-29.4%
Classified Supervisors' and Administrators' Salaries		2300	1,509,100.60	1,735,812.00	15.0%
Clerical, Technical and Office Salaries		2400	5,695,579.94	6,299,187.00	10.6%
Other Classified Salaries		2900	22,790.77	70,192.00	208.0%
TOTAL, CLASSIFIED SALARIES			7,479,608.43	8,283,109.00	10.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,403.60	12,608.00	1.6%
PERS		3201-3202	1,071,017.59	1,158,335.00	8.2%
OASDI/Medicare/Alternative		3301-3302	540,497.82	623,986.00	15.4%
Health and Welfare Benefits		3401-3402	1,058,787.23	1,094,574.00	3.4%
Unemployment Insurance		3501-3502	2,436.76	25,407.00	942.7%
Workers' Compensation		3601-3602	144,582.40	72,683.00	-49.7%
OPEB, Allocated		3701-3702	453,765.96	524,997.00	15.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	178,680.00	181,934.00	1.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,462,171.36	3,694,524.00	6.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	539,815.64	522,498.00	-3.2%
Noncapitalized Equipment		4400	5,783.77	1,000.00	-82.7%
TOTAL, BOOKS AND SUPPLIES			545,599.41	523,498.00	-4.1%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,615.52	106,126.00	579.6%
Dues and Memberships		5300	10,220.00	1,750.00	-82.9%
Insurance		5400-5450	3,136,512.00	2,420,664.00	-22.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,523.66	3,200.00	-42.1%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	929,961,912.21	1,030,079,244.00	10.8%
Communications		5900	22,196.23	39,807.00	79.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			933,151,979.62	1,032,650,791.00	10.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			944,794,066.78	1,045,308,542.00	10.6%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	12,114,630.65	9,600,000.00	-20.8%
(a) TOTAL, INTERFUND TRANSFERS IN			12,114,630.65	9,600,000.00	-20.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			12,114,630.65	9,600,000.00	-20.8%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	975,355,780.55	928,248,441.00	-4.8%
5) TOTAL, REVENUES			975,355,780.55	928,248,441.00	-4.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		944,794,066.78	1,045,308,542.00	10.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			944,794,066.78	1,045,308,542.00	10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,561,713.77	(117,060,101.00)	-483.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,114,630.65	9,600,000.00	-20.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,114,630.65	9,600,000.00	-20.8%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			42,676,344.42	(107,460,101.00)	-351.8%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	95,252,701.89	137,929,046.31	44.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,252,701.89	137,929,046.31	44.8%
d) Other Restatements		9795	0.00	(5,193,113.16)	New
e) Adjusted Beginning Net Assets (F1c + F1d)			95,252,701.89	132,735,933.15	39.4%
2) Ending Net Assets, June 30 (E + F1e)			137,929,046.31	25,275,832.15	-81.7%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	2,500,000.00	2,500,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	16,100,590.33	16,100,590.33	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	119,328,455.98	51,810,853.44	-56.6%
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		(45,135,611.62)	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	715,683.79	73,500.00	-89.7%
5) TOTAL, REVENUES			715,683.79	73,500.00	-89.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	96,991.19	836,161.65	762.1%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			96,991.19	836,161.65	762.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			618,692.60	(762,661.65)	-223.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			618,692.60	(762,661.65)	-223.3%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,235,145.50	1,853,838.10	50.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,235,145.50	1,853,838.10	50.1%
d) Other Restatements		9795	0.00	(602,441.60)	New
e) Adjusted Beginning Net Assets (F1c + F1d)			1,235,145.50	1,251,396.50	1.3%
2) Ending Net Assets, June 30 (E + F1e)			1,853,838.10	488,734.85	-73.6%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,853,838.10	488,734.85	-73.6%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,666,710.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	465,841.38		
3) Accounts Receivable		9200	180,896.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			20,313,448.46		
H. LIABILITIES					
1) Accounts Payable		9500	18,458,101.35		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,509.01		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			18,459,610.36		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			1,853,838.10		

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	715,683.79	73,500.00	-89.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			715,683.79	73,500.00	-89.7%
TOTAL, REVENUES			715,683.79	73,500.00	-89.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services					
		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	96,991.19	836,161.65	762.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			96,991.19	836,161.65	762.1%
TOTAL, EXPENSES			96,991.19	836,161.65	762.1%

Description	Resource Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	715,683.79	73,500.00	-89.7%
5) TOTAL, REVENUES			715,683.79	73,500.00	-89.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		96,991.19	836,161.65	762.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			96,991.19	836,161.65	762.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			618,692.60	(762,661.65)	-223.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2007-08 Unaudited Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			618,692.60	(762,661.65)	-223.3%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,235,145.50	1,853,838.10	50.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,235,145.50	1,853,838.10	50.1%
d) Other Restatements		9795	0.00	(602,441.60)	New
e) Adjusted Beginning Net Assets (F1c + F1d)			1,235,145.50	1,251,396.50	1.3%
2) Ending Net Assets, June 30 (E + F1e)			1,853,838.10	488,734.85	-73.6%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	1,853,838.10	488,734.85	-73.6%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

BOND DESCRIPTION		Gen Obligation Bonds	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	6,504,880,000.00	6,504,880,000.00
Bonds from Acquired District			0.00
Bonds Sold		1,000,000,000.00	1,000,000,000.00
Subtotal		7,504,880,000.00	7,504,880,000.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		179,835,000.00	179,835,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	7,325,045,000.00	7,325,045,000.00
1. Restricted Balance, July 1	2007-08	360,140,058.00	360,140,058.00
2. Tax Receipts	2007-08	535,602,958.00	535,602,958.00
3. State and Federal Apportionments	2007-08	3,936,761.00	3,936,761.00
4. Other Designated Revenue	2007-08	45,515,905.00	45,515,905.00
5. Subtotal (Sum of lines 1 through 4)		945,195,682.00	945,195,682.00
6. Less: Actual Expenditures or Other Uses	2007-08	497,316,163.00	497,316,163.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2007-08	447,879,519.00	447,879,519.00
8. Estimated Tax Receipts on the Unsecured Roll	2008-09	24,331,713.00	24,331,713.00
9. Estimated State and Federal Apportionments	2008-09	0.00	0.00
10. Other Estimated Revenue	2008-09	32,049,270.00	32,049,270.00
11. Subtotal (Sum of lines 7 through 10)		504,260,502.00	504,260,502.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2008-09	1,018,437,114.00	1,018,437,114.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2008-09	514,176,612.00	514,176,612.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2008-09		0.00000
b) LEVIED	2008-09		0.00000

ANALYSIS OF RESTRICTED LEVIES

Description	Earthquake Reconstruction Loan E.C. 16313 E.C. 16335 (A)	State School Building Fund E.C. 16090 (B)	Compensatory Education Housing E.C. 16214 (C)	Lease/Purchase School Property E.C. 17409 (D)	Exceptional Children's Facilities E.C. 16196 (E)	TOTALS (Columns A through E)
1. Restricted Balance, July 1		206,976.00				206,976.00
2. Tax Receipts		193,313.00				193,313.00
3. State and Federal Apportionments		764.00				764.00
4. Other Designated Revenue		10,417.00				10,417.00
5. Subtotal (Sum of Lines 1 through 4)	0.00	411,470.00	0.00	0.00	0.00	411,470.00
6. Actual Expenditures or Other Uses		319,260.00				319,260.00
7. Restricted Balance, June 30 (Line 5 minus 6)	0.00	92,210.00	0.00	0.00	0.00	92,210.00
8. Estimated Tax Receipts on the Unsecured Roll		31,244.00				31,244.00
9. Estimated State and Federal Apportionments		729.00				729.00
10. Other Estimated Revenue		9,934.00				9,934.00
11. Subtotal (Sum of lines 7 through 10)	0.00	134,117.00	0.00	0.00	0.00	134,117.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserves		285,341.00				285,341.00
13. Maximum amount: District Secured Tax Requirements (Line 12 minus 11)	0.00	151,224.00	0.00	0.00	0.00	151,224.00
14. Tax Rate Limit	\$0.175/EL-HS	No Limit	0.01	No Limit	No Limit	
15. TAX RATE (For use by County Auditor or entry of data secured from auditor)						
a) COMPUTED						0.00000
b) LEVIED						0.00000

Description	2007-08 Unaudited Actuals			2008-09 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			426,696.16	395,789.56	394,778.16	409,941.52
a. Kindergarten	44,468.98	44,704.92				
b. Grades One through Three	141,277.68	141,266.16				
c. Grades Four through Six	136,407.04	136,244.85				
d. Grades Seven and Eight	91,220.40	90,768.85				
e. Opportunity Schools and Full-day Opportunity Classes	8.12	11.24				
f. Home and Hospital	156.87	170.17				
g. Community Day School	101.06	122.49				
2. Special Education						
a. Special Day Class	18,193.96	18,556.62	18,436.44	17,680.34	17,958.04	18,261.42
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	767.48	513.76	513.76	791.40	1,092.00	1,092.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	36.91	355.81	355.81	72.22	125.67	125.67
3. TOTAL, ELEMENTARY	432,638.50	432,714.87	446,002.17	414,333.52	413,953.87	429,420.61
HIGH SCHOOL						
4. General Education			155,693.87	152,851.80	149,785.49	155,887.21
a. Grades Nine through Twelve	155,042.71	151,852.13				
b. Continuation Education	2,813.70	2,837.11				
c. Opportunity Schools and Full-day Opportunity Classes	415.84	433.08				
d. Home and Hospital	117.73	129.64				
e. Community Day School	642.36	691.85				
5. Special Education						
a. Special Day Class	9,633.34	9,511.68	9,484.00	9,364.64	9,210.74	9,700.14
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	1,323.22	818.08	818.08	1,364.47	1,738.84	1,738.84
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	151.89	700.05	700.05	297.19	247.26	247.26
6. TOTAL, HIGH SCHOOL	170,140.79	166,973.62	166,696.00	163,878.10	160,982.33	167,573.45
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary	26.85	26.26	26.26	26.26	25.00	26.26
b. High School	99.12	84.36	84.36	84.36	82.00	84.36
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	125.97	110.62	110.62	110.62	107.00	110.62
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	602,905.26	599,799.11	612,808.79	578,322.24	575,043.20	597,104.68
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS	19,370.46	20,309.07	20,309.07	15,872.65	18,571.00	18,571.00

Description	2007-08 Unaudited Actuals			2008-09 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students	7,033.01	7,756.38	7,756.38	7,251.14	7,996.95	7,996.95
14. Adults Enrolled, State Apportioned	62,326.33	65,683.69	65,683.69	64,259.44	67,720.93	67,720.93
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study	41.11	42.79	42.79	42.39	44.12	44.12
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	69,400.45	73,482.86	73,482.86	71,552.97	75,762.00	75,762.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	691,676.17	693,591.04	706,600.72	665,747.86	669,376.20	691,437.68
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	7,808,823.00	10,195,908.00	10,195,908.00	7,809,570.00	10,196,867.00	10,196,867.00
20. HIGH SCHOOL	7,205,669.00	8,336,362.00	8,336,362.00	7,206,347.00	8,337,146.00	8,337,146.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	15,014,492.00	18,532,270.00	18,532,270.00	15,015,917.00	18,534,013.00	18,534,013.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	191.73	232.25	232.25	187.13	226.68	226.68
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	1,195.44	1,281.53	1,281.53	1,166.78	1,250.81	1,250.81
b. Pupils Hours for 7th & 8th Hours						
CHARTER SCHOOLS						
24. Charter ADA Funded Through 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 30 in Form RL)	416.85	416.85	416.85	2,959.43	2,946.34	2,959.43
b. All Other Block Grant Funded Charters	45,071.88	43,938.83	45,071.88	53,696.83	53,394.48	53,696.83
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	45,488.73	44,355.68	45,488.73	56,656.26	56,340.82	56,656.26
27. SUPPLEMENTAL INSTRUCTIONAL HOURS	1,760,043.00	2,169,963.00	2,169,963.00			

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	3,314,591,193.91	301	7,269,470.86	303	3,307,321,723.05	305	102,104,477.12		307	3,205,217,245.93	309
2000 - Classified Salaries	1,054,239,943.29	311	34,668,913.76	313	1,019,571,029.53	315	102,212,482.98		317	917,358,546.55	319
3000 - Employee Benefits (Excluding 3800)	1,298,770,048.36	321	226,951,620.85	323	1,071,818,427.51	325	48,285,858.63		327	1,023,532,568.88	329
4000 - Books, Supplies Equip Replace. (6500)	435,650,617.55	331	8,910,428.36	333	426,740,189.19	335	102,522,008.13		337	324,218,181.06	339
5000 - Services... & (7300) Direct Support	758,928,799.76	341	13,002,194.02	343	745,926,605.74	345	316,613,044.27		347	429,313,561.47	349
TOTAL					6,571,377,975.02	365			TOTAL	5,899,640,103.89	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of E.C. Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per E.C. 41011.		1100	375
2. Salaries of Instructional Aides Per E.C. 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (E.C. 41372).		3751 & 3752	0.00
10. Other Benefits (E.C. 22310).		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372.			58.14%
16. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under E.C. 41372 and not exempt under the provisions of E.C. 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.14%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	5,899,640,103.89
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Direct Costs (Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000-1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700)	Object Codes	Program Costs
1 Certificated Salaries	1000-1999	10,806,818.63
2 Classified Salaries	2000-2999	858,579.14
3 Employee Benefits	3000-3999	2,900,428.89
4 Books and Supplies	4000-4999	121,906.48
5 Services and Other Operating Expenditures	5000-5999	606,335.54
6 Equipment & Replacement	6400, 6500	0.00
7 Transfers of Direct Support Costs	7370, 7380	0.00
8 Total Program Costs (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 7)		15,294,068.68

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	9,125,531.67
B. Net Revenues (Line A times 90%)	8,212,978.50
C. Program Costs (Line 8)	15,294,068.68
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(7,081,090.18)

* The program revenues extracted from the general ledger data (Line A) and the difference between the net revenues and the program costs (Line D) are for information purposes only. The California Department of Education (CDE) will use the program revenue amounts obtained from the CDE's Principal Apportionment Unit to determine compliance with Education Code Section 48660.2(b). (See the SACS Software User Guide for more details.)

Unaudited Actuals
2007-08 Unaudited Actuals
Schedule of Long-Term Liabilities

19 64733 0000000
Form DEBT

Los Angeles Unified
Los Angeles County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	6,504,880,000.00		6,504,880,000.00	1,000,000,000.00	179,835,000.00	7,325,045,000.00	228,825,000.00
State School Building Loans Payable	590,299.19		590,299.19	14,289.00	319,260.00	285,328.19	285,095.00
Certificates of Participation Payable	410,837,250.00		410,837,250.00	99,660,000.00	17,450,000.00	493,047,250.00	26,420,000.00
Capital Leases Payable	5,260,580.23		5,260,580.23	1,253,083.85	2,746,001.55	3,767,662.53	1,796,295.48
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,793,485.82		1,793,485.82	52,197.59	196,980.75	1,648,702.66	205,692.62
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	65,707,865.89		65,707,865.89	105,510,660.51	85,657,376.20	85,561,150.20	85,561,150.20
Governmental activities long-term liabilities	6,989,069,481.13	0.00	6,989,069,481.13	1,206,490,230.95	286,204,618.50	7,909,355,093.58	343,093,233.30
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2007-08 Calculations			2008-09 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2006-07 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2006-07 Actual			2007-08 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	3,919,993,635.93		3,919,993,635.93			4,070,335,113.45
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	695,631.79		695,631.79			691,728.07
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2006-07			Adjustments to 2007-08		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2007-08 data should tie to Principal Apportionment Attendance Software reports)	2007-08 P2 Report			2008-09 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	602,905.26		602,905.26	578,322.24		578,322.24
2. ROC/P ADA (Form A, Line 12)	19,370.46		19,370.46	15,872.65		15,872.65
3. Total Charter Schools ADA (Form A, Line 26)	45,488.73		45,488.73	56,656.26		56,656.26
4. Total Supplemental Instructional Hours (Form A, Lines 21 and 27)	16,774,535.00		16,774,535.00	15,015,917.00		15,015,917.00
5. Divide Line B4 by 700 (Round to 2 decimal places)			23,963.62			21,451.31
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			691,728.07			672,302.46
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			691,728.07			672,302.46
C. LOCAL PROCEEDS OF TAXES	2007-08 Actual			2008-09 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	7,388,924.33		7,388,924.33	7,383,821.00		7,383,821.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	8,612,813.88		8,612,813.88	70,138.00		70,138.00
4. Secured Roll Taxes (Object 8041)	710,061,867.89		710,061,867.89	713,990,916.00		713,990,916.00
5. Unsecured Roll Taxes (Object 8042)	31,311,409.57		31,311,409.57	39,728,546.00		39,728,546.00
6. Prior Years' Taxes (Object 8043)	53,620,130.98		53,620,130.98	56,089,610.00		56,089,610.00
7. Supplemental Taxes (Object 8044)	33,542,889.26		33,542,889.26	33,030,977.00		33,030,977.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(42,753,226.64)		(42,753,226.64)	(10,907,781.00)		(10,907,781.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	1,591,973.90		1,591,973.90	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Objects 8047 & 8625) (Only if not counted in redevelopment agency's limit)	3,036,446.75		3,036,446.75	2,100,000.00		2,100,000.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(309,645.00)		(309,645.00)	(9,896,787.00)		(9,896,787.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	806,103,584.92	0.00	806,103,584.92	831,589,440.00	0.00	831,589,440.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	806,103,584.92	0.00	806,103,584.92	831,589,440.00	0.00	831,589,440.00

	2007-08 Calculations			2008-09 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	2,809,710,619.00		2,809,710,619.00	2,701,045,114.00		2,701,045,114.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	3,782,898.00		3,782,898.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8311)	74,699,094.00		74,699,094.00	73,339,094.00		73,339,094.00
27. Supplemental Instruction - PY (Res. 0000, Object 8319)	(989,543.00)		(989,543.00)	31,500.00		31,500.00
28. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)	3,838,182.00		3,838,182.00	3,531,563.00		3,531,563.00
29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)	566,979.00		566,979.00	0.00		0.00
30. ROC/P Apportionment - CY (Res. 6350, Object 8311)	65,951,037.00		65,951,037.00	61,416,823.00		61,416,823.00
31. ROC/P Apportionment - PY (Res. 6350, Object 8319)	4,330,578.00		4,330,578.00	0.00		0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	218,930,737.00		218,930,737.00	256,178,709.00		256,178,709.00
33. Charter Schs. Categorical Block Grant (Object 8480)	33,614,437.00		33,614,437.00	32,554,009.00		32,554,009.00
34. Class Size Reduction, Grades K-3 (Object 8434)	209,056,750.00		209,056,750.00	193,358,156.00		193,358,156.00
35. Class Size Reduction, Grade 9 (Object 8435)	16,391,742.00		16,391,742.00	12,925,362.00		12,925,362.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	3,439,883,510.00	0.00	3,439,883,510.00	3,334,380,330.00	0.00	3,334,380,330.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	641,215.00		641,215.00	641,310.00		641,310.00
38. TOTAL STATE AID (Lines C36 plus C37)	3,440,524,725.00	0.00	3,440,524,725.00	3,335,021,640.00	0.00	3,335,021,640.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	7,207,218,648.77		7,207,218,648.77	7,119,322,091.00		7,119,322,091.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	65,007,198.47		65,007,198.47	46,218,176.00		46,218,176.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,919,993,635.93			4,070,335,113.45
2. Inflation Adjustment			1.0442			1.0429
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9944			0.9719
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,070,335,113.45			4,125,669,324.85
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			806,103,584.92			831,589,440.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			83,007,368.40			80,676,295.20
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			3,264,231,528.53			3,294,079,884.85
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			3,264,231,528.53			3,294,079,884.85
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			37,047,500.54			26,958,590.35
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			843,151,085.46			858,548,030.35
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			3,227,184,027.99			3,267,121,294.50
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			843,151,085.46			
b. State Subventions (Line D8)			3,227,184,027.99			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,070,335,113.45			

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. Effective in 2007-08, the calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 146,648,570.03
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 16,378,674.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

Please see attached

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5,538,795,049.50

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Section A, Lines 5 and 6) 2.94%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999 and 7380, minus Line B9)	136,926,010.93
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999 and 7380, minus Line B10)	73,588,180.87
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	1,996,506.04
4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	19,171,698.59
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	638,819.45
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A1)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	232,321,215.88
9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$-43,619,113.25, minus [2nd prior year indirect cost rate of 3.02% times Line B18])	(31,549,866.42)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	200,771,349.46

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,222,762,478.71
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,183,668,327.55
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	488,412,759.85
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	16,452,339.67
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	22,990,567.96
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	49,698,854.98
8. External Financial Audit - Other (Function 7191, objects 5000-5999)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999 and 7380; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 and 7380)	123,660.53
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	31,857,010.48
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	632,926,892.92
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	35,781,714.83
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A1)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	195,157,333.19
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	125,404,437.68
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	287,875,179.61
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	7,293,111,557.96

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 3.19%

D. Indirect Cost Rate (Fixed-with-carry-forward rate for use in 2009-10, subject to CDE approval)

(Line A10 divided by Line B18) 2.75%

2007-08 unaudited Actuals
 Indirect Cost Rate Worksheet
 Contracted General Administrative Positions Not Paid Through Payroll
 (Part I - A.2.b)

Total Costs	Titles	FTE	DUTIES
\$ 111,895.00	SAP System & Program Manager	1	* Provide expertise & support for SAP
	SAP Senior Programmer	2	* Perform analysis, design, programming, testing, & maintenance for SAP
	SAP Senior Consultant	2	* Design programs using SAP Legacy system
\$ 1,577,303.75	SAP System & Project Manager	11	* Support validation and reconciliation of financial postings for fiscal year close
	SAP Senior Consultant	2	
\$ 629,862.00	SAP System & Project Manager	2	* Provide ESS/MSS Module configuration support, payroll, & time modules
	SAP senior ABAP Programmer	2	* General ABAP support & QA testing
\$ 405,074.00	Senior SAP Tech (Security)	1	* Provide documentation of security issues & its detailed resolution
	Senior SAP Tech (SAP XI)	1	* Provide working XI objects & code to interface with HR metafile
	Programmer Manager	3	* Design and develop annualization solutions
\$ 120,040.00	SAP Senior Programmer	2	* Perform analysis, design, programming, testing, & maintenance for SAP
\$ 67,200.00	SAP senior ABAP Programmer	1	* General ABAP support & QA testing
\$ 14,000.00	Programmer Manager	1	* Consulting in support of the District's remediation of BTS implementation
\$ 190,648.00	Senior Programmer Analyst	3	* Define & document requirements for conversion & interface programs
			* Conduct timing and testing
			* Load data into LAUSDMAX System
\$ 227,149.00	DBA Team Lead Manager	1	* Provide oracle database administration support to STS Department
	Senior DBA	1	
\$ 123,882.00	SAP Systems & Program manager	5	* Responsible for design, development, testing, implementation, & support activities for SAP/HR
\$ 6,570,812.00	Account/Engagement Manager	1	* Coordinate activities between IT Support team & Payroll Support Team
	CE Payroll	1	* Assists in managing payroll process and briefs board/superintendent with payroll status
	Benefits	1	* Establishes processes for benefits reporting and reconciliation
	Payroll/FI Integration	1	* Establishes processes for FI reporting and reconciliation
	Payroll/Tax Reporter	1	* Establishes processes for tax reporting and reconciliation
	Time/CATS	1	* Identifies reasons for common time entry errors
	Time/PA	1	* Identifies reasons for common time entry errors
	Time/Org Management	1	* Identifies reasons for common time entry errors

2007-08 Unaudited Actuals
 Indirect Cost Rate Worksheet
 Contracted General Administrative Positions Not Paid Through Payroll
 (Part I - A.2.b)

Total Costs	Titles	FTE	DUTIES
	Payroll/PA	1	* Executes payroll processes and assists with payroll sign-off
	Conourcing Manager	1	* Coordinate activities between the payroll support teams, year-end analyst, and stat analyst
	Tax/Year-End Analyst	1	* Provides assistance to district employee responsible for tax reporting
	Reporting/Stat Analyst	1	* Runs and analyzes and designs new payroll reports
	Payroll Analyst	3	* Executes payroll processes and assists with payroll sign-off
	Time Analyst	3	* Evaluates time entry and corrects time entry errors
	Financial Analyst	3	* Corrects posting errors and reconciles GL postings
	CE Payroll Expert	1	* Assists in managing payroll process
	CE Time Expert	1	* Assists in managing time reporting
\$ 785,000.00	Director & Executive Director	2	* Consulting in support of the District's remediation of BTS implementation
\$ 85,000.00	SAP Consultant	1	* Oversee the remediation of the BTS implementation
\$ 51,744.00	QA Tester	1	* participates in the different testing cycles for web-based SCHOOLMAX applications & LAUSD testing applications
\$ 28,721.00	QA Tester	1	* Develop SQL Scripts as part of testing validation cycle
\$ 135,900.00	Senior Project Analyst	1	* Analyze project codes and test enhancements
	Senior Project Manager	1	* Maintain legacy systems
\$ 45,360.00	ETL Developer	1	* Migrate ETL scripts into production platform system schedules
\$ 43,750.00	Sr. Consultant	1	* Lead development of ERP system plan
\$ 69,552.00	Consultant - Mid Level	1	* Define and document requirements for SSIS programs
			* Develop IBM z/OS COBOL/DB2 programs
			* Conduct data-value testing
\$ 58,572.00	Database Administrator, Mid-Level	1	* Develop IBM z/OS COBOL/DB2 programs to process student test results
			* Define and document requirements for SST programs
			* Maintain DB2 Database
\$ 72,800.00	Consultant mid-level	1	* Maintain existing PICK applications & report on numerous required processes
\$ 136,400.00	PMO Manager	1	* Design & implementation of EAI environment using SOA
			* Evaluate and re-architect ETL processes
\$ 135,124.00	Project Team Manager Level 2	1	* Analyze and design state reporting solutions for ISIS

2007-08 unaudited Actuals
 Indirect Cost Rate Worksheet
 Contracted General Administrative Positions Not Paid Through Payroll
 (Part I - A.2.b)

Total Costs	Titles	FTE	DUTIES
			* Assist in BPR and FIT-GAP analysis
			* Establish data mapping between SCHOOLMAX and CDE
\$ 20,480.00	PMO Manager	1	* Gather BTS data to support and analyze payroll and HR functions
			* Design and automate metric tools to monitor paycheck accuracy
			* Support rollout of HR reports
\$ 95,760.00	Team Leader 2	1	* Develop required conversion & interface PL/SQL programs to load data into LAUSDMAX system
\$ 39,140.00	Sr. Business Analyst	1	* Gather and document BTS data to support & analyze payroll and HR Functions
	Sr. Database Programmer		
\$ 6,688.00	Discoverer Developer	1	* Develop end-user site navigation for DSS and IODS
\$ 23,188.00	Quality Assurance Analyst	1	* Assure quality of ISIS
\$ 81,576.00	Discoverer Developer	1	* Develop end-user site navigation for DSS and IODS
\$ 331,800.00	Sr. Business Analyst	1	* Support specialized division to meet target outcomes of MCD
\$ 85,184.00	Designer/Analyst 2	1	* Support DSS and IODS oracle support
	CSE		
	SRM Lead		
	SRM Sr.		* Supply of a remote connection (R/3 Support and http: connection with SAP GUI access
	Integration Specialist		
\$ 113,200.00	FI / AP specialist	1	* Implement and run commitment applications within ERP system
\$ 54,400.00	Senior Engineer Project manager	1	* Assist in finalizing a new contract with MAXIMUS
			* Provide knowledge in restructuring of MAXIMUS contract
\$ 36,750.00	Project Manager	1	* Determine scope for ITD continuity plan
\$ 21,840.00	Project Manager	1	* Manage project team training plan & HR implementation
\$ 187,935.00	Sr. Engineer	4	* Assess current state of SAP payroll environment
\$ 81,855.00	Project Manager	1	* Document/validate current processes for phase 2 models
\$ 137,151.00	Project Manager	2	* Document/validate current processes for phase 2 models
\$ 67,405.00	Sr. Engineer	1	* Provide knowledge in restructuring of MAXIMUS contract
\$ 52,271.25	SAP Software Developer	1	* Provide support to all development & production environments for SAP
			* Perform technical analysis to identify customer IT solutions
			* Identify strategies for SAP trouble-shooting

2007-08 unaudited Actuals
 Indirect Cost Rate Worksheet
 Contracted General Administrative Positions Not Paid Through Payroll
 (Part I - A.2.b)

Total Costs	Titles	FTE	DUTIES
\$ 40,580.00	Programmer	1	* Provide support to ESIS Helpdesk
			* Run and maintain interface files for WELLIGENT, IODS, SOAR, DSS, & Food Services
			* Maintain database for "Beyond The Bell"
\$ 163,398.00	COBOL Programmer	3	* Maintain district ID and secondary SIS systems
			* Create a job control language for OPC/A
			* Analyze existing systems and difficulties
\$ 23,184.00	QA Tester	1	* Develop test cases & scripts for new applications
			* Develop SQL test scripts for performance
			* Analyze ETL designs & data maps
\$ 18,720.00	Pick Programmer	1	* Provide support for ESIS helpdesk
			* Create data extract files for NAEF, Reading First, LAS, and ISIS
			* Maintain database for Food Services
\$ 36,264.00	COBOL Developer	2	* Responsible for supporting districts student ID system, education systems, and CA ID system
\$ 76,608.00	iNetsoft Developer	1	* Design and develop new iNetsoft operational reports for ISIS
	PI/SQL Programmer	1	
\$ 74,580.00	Programmer	2	* Provide support and maintenance for CIS, CICS & Adopt a School Program
\$ 4,800.00	D3 & Operating Systems Support	1	* Assist with updates to D3 database
\$ 38,590.00	Sr. COBOL CICS Programmer	1	* Maintain and enhance existing legacy IFS and transportation systems
			* Provide support for conversion for BTS project
\$ 49,300.00	SAP ABAP Developer	1	* Provide SAP payroll & time modules ABAP support for BTS project
\$ 37,440.00	Senior Developer	1	* Programming and upgrade support for the MCMS-based transportation application
\$ 8,800.00	ETL Developer	1	* Define data transformation rules for processing
\$ 10,686.00	Sr. COBOL CICS Programmer	1	* Support IFS, HRS, & EBS platforms
\$ 30,960.00	Sr. Oracle DBA	1	* Provide Oracle database support on AIX, Redhot, Linux, & windows
\$ 279,018.00	SAP Systems & Program Mgr.	2	* Provide support to development of SAP ECC 5.0, SRM, & e-recruit
\$ 79,200.00	Sr. Oracle DBA	1	* Provide Oracle database support on AIX, Redhot, Linux, & windows
\$ 68,975.00	SAP BW Administrator	1	* Provide assistance to configure SAP BW

2007-08 unaudited Actuals
 Indirect Cost Rate Worksheet
 Contracted General Administrative Positions Not Paid Through Payroll
 (Part I - A.2.b)

Total Costs	Titles	FTE	DUTIES
\$ 201,695.00	Senior ABAP Director	1	* Provide SAP technical leadership & act as a liaison between functional, ABAP, and infrastructure staff
\$ 33,120.00	SAP ABAP	3	* Provides expertise and support for SAP
			* Performs system analysis & technical analysis trouble-shooting
			* Designs, builds, and tests SAP programs
\$ 220,568.00	SAP Basis Administration	2	* Provides SAP business administration
			* Responsible for design, administration, & tech support activities to maintain SAP environment
\$ 73,728.00	Sr. Programmer Analyst I	2	* Maintain Legacy systems and provide programming services in creation conversion files to ERP
\$ 127,394.00	SAP ABAP developer	2	* Provide support for SAP ECC 5.0, Business Warehouse & e-Recruit
\$ 86,400.00	SAP Business Administrator	1	* Provide Oracle warehouse builder support for DS, iODS, & production support systems
\$ 26,634.00	SAP HR Functional	3	* Provide expertise & support to BTS/SAP/HR team in payroll configuration
\$ 84,110.00	SAP Business Administrator	1	* Provide support for SAP ECC 5.0, Business Warehouse & e-Recruit
\$ 290,954.00	SAP HR Functional	3	* Provide expertise & support to BTS/SAP/HR team in payroll configuration
\$ 260,456.00	SAP Senior Programmer Analyst	3	* Responsible for design, development, testing, implementation, & support activities for SAP/HR
\$ 80,931.00	SAP Basis Administrator	1	* Provide support for SAP ECC 5.0, Business Warehouse & e-Recruit
\$ 138,000.00	Oracle Application Server Admin.	2	* Provide Oracle warehouse builder support for DS, iODS, & production support systems
\$ 26,240.00	OWB Developer	1	* Develop and design required conversion & interface PL/SQL programs to the LAUSDMAX systems
\$ 13,557.50	ETL Developer	1	* Provide support for SAP ECC 5.0, Business Warehouse & e-Recruit
\$ 54,460.00	QA/Testing Analyst	1	* Participate in the different testing cycles for the web-based SchoolMAX application & LAUSD legacy applications.
\$ 55,579.00	Sr. PL/SQL Developer	1	* Develop LAUSDMAX production system
	PL/SQL Developer	3	
\$ 154,556.50	OWB Developer	2	* Provide support for SAP ECC 5.0, Business Warehouse & e-Recruit
\$ 156,776.00	OWB Developer	2	* Provide Oracle warehouse builder support for DS, iODS, & production support systems
\$ 130,000.00	Senior Database Architect	1	* Provides ORACLE application server administration support to the STS department
\$ 16,378,674.00	Total	158	

Unaudited Actuals
2007-08 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. REVENUES AND OTHER FINANCING SOURCES					
1. Beginning Balance	9791-9795	31,631.00	0.19	1,345,340.43	1,376,971.62
2. State Lottery Revenue	8560	88,936,548.72		14,218,794.16	103,155,342.88
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		88,968,179.72	0.19	15,564,134.59	104,532,314.50
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	68,082,924.13			68,082,924.13
2. Classified Salaries	2000-2999	3,754.00			3,754.00
3. Employee Benefits	3000-3999	19,048,908.59			19,048,908.59
4. Books and Supplies	4000-4999	1,745,316.00		15,547,224.59	17,292,540.59
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	87,277.00			87,277.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	0.00			0.00
9. Direct Support Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		88,968,179.72	0.00	15,547,224.59	104,515,404.31
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.19	16,910.00	16,910.19

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2007-08 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	7,365,884,587.43
B. Less all federal expenditures not allowed for MOE (resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	766,332,237.80
C. Less state and local expenditures not allowed for MOE: (all resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	22,456,486.22
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	53,236,568.53
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	26,097,939.73
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	63,890,027.03
6. All Other Financing Uses	All	9100 9200	7699 7651	5,583,773.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	6,892,278.95
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	797,918.00
9. PERS Reduction	All	All	3801-3802	19,256,857.97
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				198,211,849.43
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	26,887,284.42
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				6,428,227,784.62
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				6,428,227,784.62

Section II - Expenditures Per ADA		2007-08 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		644,044.17
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	20,702,233.00 Divided by 700	29,574.62
C. Total ADA before adjustments (Lines A plus B)		673,618.79
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		673,618.79
F. Expenditures per ADA (Line I.G divided by line II.E)		\$9,542.83
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F. Note: If the prior year MOE was not met, CDE may adjust the prior year base expenditure amounts.)	6,022,829,660.45	8,838.38
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	6,022,829,660.45	8,838.38
B. Required effort (Line A.2 times 90%)	5,420,546,694.41	7,954.54
C. Current year expenditures (Line I.G and line II.F)	6,428,227,784.62	9,542.83
D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2009-10 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Instructional Goals Description	Teacher Full-Time Equivalents				Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)	59,273,127.59	5,810,919.20	264,534,390.08	76,127,816.67	453,622,674.01	17,409,128.87	6,339,595.66	
B. Enter Allocation Factor(s) by Goal:								
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001 Pre-Kindergarten	560.87	560.87	560.87	560.87	560.87	560.87		
1110 Regular Education, K-12	28,429.89	28,429.89	28,429.89	28,429.89	28,429.87	28,428.87	46,208.00	
3100 Alternative Schools	350.14	350.14	350.14	350.14	350.14	350.14		
3200 Continuation Schools	182.93	182.93	182.93	182.93	182.93	182.93		
3300 Independent Study Centers	91.03	91.03	91.03	91.03	91.03	91.03		
3400 Opportunity Schools	42.24	42.24	42.24	42.24	42.24	42.24		
3550 Community Day Schools	90.25	90.25	90.25	90.25	90.25	90.25		
3700 Specialized Secondary Programs	1.01	1.01	1.01	1.01	1.01	1.01		
3800 Vocational Education	133.28	133.28	133.28	133.28	133.28	133.28		
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	5,096.49	5,096.49	5,096.49	5,096.49	4,446.79	4,446.79	13,999.00	
6000 ROC/P	389.43	389.43	389.43	389.43	389.43	389.43		
Other Goals Description								
7110 Nonagency - Educational	0.03	0.03	0.03	0.03	0.03	0.03		
7150 Nonagency - Other	1.04	1.04	1.04	1.04	1.04	1.04		
8100 Community Services								
8500 Child Care and Development Services	6.68	6.68	6.68	6.68	6.68	6.68		
Other Funds Description								
Adult Education (Fund 11)								
Child Development (Fund 12)								
Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	35,375.31	35,375.31	35,375.31	35,375.31	34,724.59	34,724.59	60,207.00	

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	39,460.85	14,041,127.59	14,080,588.44	575,996.95		14,656,585.39
1110	Regular Education, K-12	3,801,164,921.00	716,581,190.46	4,517,746,111.46	184,808,183.77		4,702,554,295.23
3100	Alternative Schools	124,659,400.16	8,765,597.04	133,424,997.20	5,458,038.32		138,883,035.52
3200	Continuation Schools	29,865,747.82	4,579,570.07	34,445,317.89	1,409,060.29		35,854,378.18
3300	Independent Study Centers	11,824,438.44	2,278,895.01	14,103,333.45	576,927.38		14,680,260.83
3400	Opportunity Schools	7,708,850.67	1,057,459.36	8,766,310.03	358,604.89		9,124,914.92
3550	Community Day Schools	15,470,925.68	2,259,368.06	17,730,293.74	725,296.04		18,455,589.78
3700	Specialized Secondary Programs	233,528.30	0.00	233,528.30	9,552.98		243,081.28
3800	Vocational Education	9,454,413.35	25,284.90	9,479,698.25	387,787.58		9,867,485.83
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	147,029,112.14	3,336,604.71	150,365,716.85	6,151,035.13		156,516,751.98
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	1,395,418,119.10	120,249,332.64	1,515,667,451.74	62,001,657.92		1,577,669,109.66
6000	Regional Occupational Ctr/Prg (ROC/P)	78,338,909.58	9,749,204.47	88,088,114.05	3,603,434.98		91,691,549.03
Other Goals							
7110	Nonagency - Educational	8,662,909.64	751.04	8,663,660.68	354,405.79		9,018,066.47
7150	Nonagency - Other	11,161,542.45	26,035.93	11,187,578.38	457,652.11		11,645,230.49
8100	Community Services	24,762,018.37	0.00	24,762,018.37	1,012,943.96		25,774,962.33
8500	Child Care and Development Services	1,197,681.44	167,230.79	1,364,912.23	55,834.69		1,420,746.92
Other Costs							
----	Food Services					818,675.72	818,675.72
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					59,377,941.06	59,377,941.06
----	Other Outgo					89,136,764.76	89,136,764.76
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation		0.00	0.00	24,896,177.76		24,896,177.76
----	Indirects/Admin Charged to Other Funds				(5,945,067.72)		(5,945,067.72)
----	Total General Fund Expenditures	5,666,991,978.99	883,117,652.07	6,550,109,631.06	286,897,522.82	149,333,381.54	6,986,340,535.42

Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	39,460.85	0.00	0.00	0.00	0.00	0.00			0.00	0.00	39,460.85
1110	Regular Education, K-12	3,016,781,770.19	428,125,970.46	33,667,327.58	61,852,523.65	166,384,881.36	29,876,863.20	15,765,192.42			36,428,717.30	12,281,674.84	3,801,164,921.00
3100	Alternative Schools	34,543,433.22	15,994,401.08	473,789.36	12,936,058.34	2,602,308.22	53,547,660.98	2,661,351.75			1,449,592.44	450,804.77	124,659,400.16
3200	Continuation Schools	17,821,766.13	0.00	0.00	9,320,531.13	344,005.17	494,561.45	0.00			1,478,129.37	406,754.57	29,865,747.82
3300	Independent Study Centers	9,076,887.90	298,093.57	0.00	1,205,132.96	495,146.27	0.00	0.00			51,678.60	697,499.14	11,824,438.44
3400	Opportunity Schools	4,290,140.60	11,473.55	0.00	1,645,657.98	347,449.57	38,951.13	0.00			1,223,457.38	151,720.46	7,708,850.67
3550	Community Day Schools	9,884,231.90	898,918.45	0.00	1,916,458.02	2,151,074.22	217,664.00	0.00			9.74	402,569.35	15,470,923.68
3700	Specialized Secondary Programs	123,881.15	100,421.39	1,004.63	7,460.59	760.54	0.00	0.00			0.00	0.00	233,528.30
3800	Vocational Education	5,369,042.43	2,657,631.26	0.00	277,969.69	1,089,903.81	0.00	0.00			49,890.70	9,975.46	9,454,413.35
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	78,449,543.42	52,577,425.40	623,448.29	2,510,610.99	12,120,069.60	0.00	0.00			360,532.46	387,481.98	147,029,112.14
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	982,217,578.76	60,591,547.46	10,855,047.62	100,981,139.22	92,991,393.11	79,916,156.40	0.00			66,093,201.15	1,772,055.58	1,395,418,119.10
6000	ROC/P	42,607,889.20	9,641,940.25	305,215.93	9,519,612.30	1,309,266.37	2,425,174.51	0.00			10,121,574.59	2,408,236.43	78,338,909.58
Other Goals													
7110	Nonagency - Educational	4,348,703.18	2,873,058.76	15,146.13	82,935.31	1,180,207.14	48,690.89	0.00	0.00	0.00	100,996.23	13,172.00	8,662,909.64
7150	Nonagency - Other	709,667.76	8,066,724.13	798.23	248,406.31	1,916,185.19	0.00		0.00	123,660.53	76,602.23	19,498.07	11,161,542.45
8100	Community Services		615.92	996,394.46	0.00	348,320.45	0.00		22,137,904.62	0.00	1,278,782.92	0.00	24,762,018.37
8500	Child Care and Development Services	173.04	299,352.15	0.00	0.00	34,064.57	0.00		854,128.72	0.00	0.00	9,962.96	1,197,681.44
Total Direct Charged Costs		4,206,224,708.88	582,177,034.68	46,938,172.23	202,504,496.49	283,315,035.59	166,565,722.56	18,426,544.17	22,992,033.34	123,660.53	118,713,165.11	19,011,405.41	5,666,991,978.99

*Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	6,433,043.31	7,608,084.28	0.00	14,041,127.59
1110	Regular Education, K-12	326,083,965.23	385,631,677.43	4,865,547.80	716,581,190.46
3100	Alternative Schools	4,016,021.15	4,749,575.89	0.00	8,765,597.04
3200	Continuation Schools	2,098,162.87	2,481,407.20	0.00	4,579,570.07
3300	Independent Study Centers	1,044,092.10	1,234,802.91	0.00	2,278,895.01
3400	Opportunity Schools	484,482.59	572,976.77	0.00	1,057,459.36
3550	Community Day Schools	1,035,145.68	1,224,222.38	0.00	2,259,368.06
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	11,584.46	13,700.44	0.00	25,284.90
4760	Bilingual	1,528,689.38	1,807,915.33	0.00	3,336,604.71
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	58,455,508.20	60,319,776.58	1,474,047.86	120,249,332.64
6000	ROC/P	4,466,667.95	5,282,536.52	0.00	9,749,204.47
Other Goals					
7110	Nonagency - Educational	344.10	406.94	0.00	751.04
7150	Nonagency - Other	11,928.55	14,107.38	0.00	26,035.93
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	76,617.99	90,612.80	0.00	167,230.79
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		405,746,253.56	471,031,802.85	6,339,595.66	883,117,652.07

A. Central Administration Costs in General Fund		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	49,698,854.98
2	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	1,996,506.04
3	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	135,082,411.69
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	106,064,817.83
5	Total Central Administration Costs in General Fund	292,842,590.54
B. Direct Charged and Allocated Costs in General Fund		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	5,666,991,978.99
2	Total Allocated Costs (from Form PCR, Column 2, Total)	883,117,652.07
3	Total Direct Charged and Allocated Costs in General Fund	6,550,109,631.06
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	195,271,251.93
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	125,455,460.23
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	287,875,179.61
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	608,601,891.77
D. Total Direct Charged and Allocated Costs (B3 + C5)		7,158,711,522.83
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.09%

Unaudited Actuals
2007-08
General Fund
Program Cost Report
Schedule of Other Costs (OC)

Los Angeles Unified
Los Angeles County

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, 6500 and 7380)	818,675.72				818,675.72
Enterprise (Objects 1000-5999, 6400 and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			59,377,941.06		59,377,941.06
Other Outgo (Objects 1000-7999)				89,136,764.76	89,136,764.76
Total Other Costs	818,675.72	0.00	59,377,941.06	89,136,764.76	149,333,381.54

Description	Principal Appt. Software Data ID	2007-08 Unaudited Actuals	2008-09 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,544.56	5,796.56
2. Inflation Increase	0041	252.00	329.00
3. All Other Adjustments	0042, 0525	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,796.56	6,125.56
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,796.56	6,125.56
b. Revenue Limit ADA	0033	613,225.64	600,064.11
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	3,554,599,215.80	3,675,728,709.65
6. Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090	18,213,651.00	19,673,296.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0138	12,203,519.00	12,549,569.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	3,585,016,385.80	3,707,951,574.65
DEFICIT CALCULATION			
16. Deficit Factor	0281	1.00000	0.94643
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	3,585,016,385.80	3,509,316,608.80
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,122,515.00	11,137,108.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00
21. Less: PERS Reduction	0195	29,379,608.00	27,955,371.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	4,187,330.00	768,775.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(24,069,763.00)	(16,049,488.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,560,946,622.80	3,493,267,120.80

Description	Principal Appt. Software Data ID	2007-08 Unaudited Actuals	2008-09 Budget
REVENUE LIMIT PORTION OF LOCAL SOURCES			
25. Property Taxes	0117	803,376,783.00	839,386,227.00
26. Miscellaneous Funds	0078	250.00	1,000.00
27. Community Redevelopment Funds	0079	3,036,447.00	2,100,000.00
28. Less: Charter Schools In-lieu Taxes	0124	58,388,571.00	70,549,277.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	748,024,909.00	770,937,950.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	2,569,880.00	20,642,746.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	2,810,351,833.80	2,701,686,424.80
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	641,215.00	641,310.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention and Low STAR Score Programs	9003		
36. Apprenticeship Funding	9006		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266/0634, 0629	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	0493	0.00	0.00
40. All Other Adjustments	---	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(641,215.00)	(641,310.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	2,809,710,618.80	2,701,045,114.80
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	2,809,710,618.80	

OTHER NON REVENUE LIMIT ITEMS

(Should be recorded in Object 8311 beginning in 2007-08)

45. Core Academic Program	9001	4,791,321.00	2,802,374.00
46. California High School Exit Exam	9002	47,216,543.00	47,976,357.00
47. Pupil Promotion and Retention and Low STAR Score Programs	9003	20,039,606.00	18,862,556.00
48. Apprenticeship Funding	9006	4,212,329.00	3,068,500.00
49. Community Day School Additional Funding	9007	3,838,182.00	3,531,563.00

Current LEA: 19-64733-0000000 Los Angeles Unified		
Selected SELPA: CJ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
CJ	Los Angeles Unified	

Unaudited Actuals
2007-08 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect/Direct Support Transfers In 7350, 7380	Costs - Interfund Transfers Out 7350, 7380	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(5,945,067.72)				
Other Sources/Uses Detail					133,093,378.97	63,890,027.03		
Fund Reconciliation							1,033,387,390.43	992,743,039.13
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	5,225,732.08	0.00				
Other Sources/Uses Detail					0.00	10,600,000.00		
Fund Reconciliation							3,439,807.63	21,639,580.24
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	719,335.64	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,110,375.53	12,015,090.29
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					8,213,651.00	0.00		
Fund Reconciliation							7,993,960.13	41,372,864.83
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					31,048,373.00	0.00		
Fund Reconciliation							2,736.55	2,375,729.85
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					207,139,817.29	119,349,764.70		
Fund Reconciliation							80,299,375.73	34,978,244.62
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail					2,085,394.66	32,258,320.53		
Fund Reconciliation							321,942.76	1,030,660.31
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					21,711,622.36	20,944,263.55		
Fund Reconciliation							146,653.58	27,083.29
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					14,431,058.58	101,325,397.17		
Fund Reconciliation							9,003,916.60	18,356,901.91
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					23,784,534.65	163,693,890.41		
Fund Reconciliation							44,885,945.28	46,430,027.34
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							606.60	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					58,439,202.23	0.00		
Fund Reconciliation							1,106,722.96	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2007-08 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect/Direct Support Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
65 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					12,114,630.65	0.00	20,425,330.07	32,154,033.03
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	1,509.01
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	0.00	0.00	5,945,067.72	(5,945,067.72)	512,061,663.39	512,061,663.39	1,203,124,763.85	1,203,124,763.85

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	456.0	1,147.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	25,229.0	13,999.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	13,999.0
C. ENTER total number of miles driven to/from school	021/022	14,402,344.0	8,704,491.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	3	3
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, 7235, 7394, and 7397, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802 and 3902)		63,978,281.43	25,294,020.53
B. Books & Supplies (Objects 4200, 4300 and 4400)		7,784,246.87	3,409,843.88
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		3,522.74	197.22
2. Insurance (Objects 5400 and 5450)		0.00	0.00
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		246,169.02	158,746.38
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		0.00	0.00
5. Other Services and Operating Expenditures (Objects 5100 and 5800) (Contracts for repairs should be charged to Object 5600)		38,075,158.64	28,116,096.38
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils	003/004	37,132,201.00	27,929,592.00
6. Communications (Object 5900)		60,134.45	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15 & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235 and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18 Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		46,800.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero.)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, 6500 and 7370)	096/095	7,847,493.70	1,791,771.12
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)	096/095	118,041,806.85	58,770,675.51
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	118,041,806.85	58,770,675.51
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	118,041,806.85	58,770,675.51
K. Indirect Costs (Approved indirect cost rate of 3.02% times the sum of Line J minus Line D minus Line D1)		3,563,449.21	1,774,874.40
L. Net Pupil Transportation Expense (Lines J and K)	100/101	121,605,256.06	60,545,549.91

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		121,605,256.06	60,545,549.91
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)		39,857,337.00	
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C5		825,520.50	112,127.00
2. ENTER payments by another LEA, included in Schedule II, Line C5		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	
2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA		0.00	
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, Line C5 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		40,682,857.50	112,127.00
G. Bus Operating Expense (Line A minus Line F)	110/111	80,922,398.56	60,433,422.91
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	5.619	6.943
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	3,207.515	4,316.981
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	825,520.50	112,127.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1 and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I and J2)	130/133	81,747,919.06	60,545,549.91
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

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