

LOS ANGELES UNIFIED SCHOOL DISTRICT
Inter-Office Correspondence

INFORMATIVE

DATE: October 12, 2009

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

FROM: Megan K. Reilly 
Chief Financial Officer

SUBJECT: 2008-09 Unaudited Actuals Report (Revised)

We are sending you the Unaudited Actuals Report for 2008-09. This report has been revised based upon notification from the California Department of Education (CDE) that they are making an adjustment to revenue received in prior years.

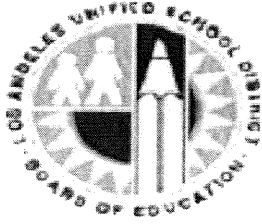
These changes affect the fund statements from the General Fund (01) and the Special Reserve Fund for Capital Outlay Projects (40). The only material adjustment is a decline in the cash and fund balance for the Special Reserve Fund for Capital Outlay Projects (40) of \$9.2 million.

We placed a tab on the pages that were changed and the specific amounts have been highlighted.

Please call me at (213) 241-7888 or Tim Rosnick at (213) 241-7990 if you have any questions or need additional information.

MKR:vlb

c: Jim Morris
Judy Elliott
Dave Holmquist
Jerry Thornton
Jefferson Crain
Randy Ross
Tim Rosnick
Yumi Takahashi
Executive Staff
Local District Superintendents
Employee Bargaining Units
Parent Collaborative



**LOS ANGELES UNIFIED
SCHOOL DISTRICT**

2008-09

**UNAUDITED
ACTUALS
FINANCIAL
REPORT**

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2008-09 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: _____

To the Superintendent of Public Instruction:

2008-09 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:

For County Office of Education:

Teri Stockman
Name
Business Services Consultant
Title
(562) 922-6135
Telephone
stockman_teri@laoe.edu
E-mail Address

For School District:

Timothy Rosnick
Name
Controller
Title
(213) 241-7930
Telephone
timothy.rosnick@lausd.net
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 2010-11 budget year:

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

Unaudited Actuals
FINANCIAL REPORTS
2008-09 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. (EC 41372)	59.19%
	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[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	(\$8,469,383.54)
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	\$4,256,838,356.79
	Appropriations Subject to Limit	\$3,949,078,604.03
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2010-11, subject to CDE approval.	2.14%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2010-11 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	\$94,060,252.82
	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]).	\$58,262,243.45

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2008-09 Unaudited Actuals	2009-10 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		
51	Bond Interest and Redemption Fund	G	G
52	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, Revenues and Expenditures		
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	
DEBT	Schedule of Long-Term Liabilities	GS	
GANN	Appropriations Limit Calculations	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2008-09 Unaudited Actuals	2009-10 Budget
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of 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	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	3,263,779,413.98	181,160,201.00	3,444,939,614.98	2,972,220,868.00	181,788,295.00	3,154,009,163.00	-8.4%
2) Federal Revenue		8100-8299	21,088,751.83	1,056,035,178.06	1,077,123,929.89	18,118,011.00	1,336,962,107.00	1,355,080,118.00	25.8%
3) Other State Revenue		8300-8599	416,295,461.47	1,648,509,108.67	2,064,804,570.14	1,044,824,545.00	827,509,519.00	1,872,334,064.00	-9.3%
4) Other Local Revenue		8600-8799	130,587,214.25	32,841,872.38	163,429,086.63	90,294,551.00	16,381,576.00	106,676,127.00	-34.7%
5) TOTAL, REVENUES			3,831,750,841.53	2,918,546,360.11	6,750,297,201.64	4,125,457,975.00	2,362,641,497.00	6,488,099,472.00	-3.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,930,280,523.55	1,301,649,767.93	3,231,930,291.48	1,816,900,211.00	1,122,319,304.00	2,939,219,515.00	-9.1%
2) Classified Salaries		2000-2999	429,618,656.25	568,161,363.20	997,780,019.45	387,324,807.00	500,706,820.00	888,031,627.00	-11.0%
3) Employee Benefits		3000-3999	706,037,737.24	578,490,424.60	1,284,528,161.84	760,745,788.00	651,022,841.00	1,411,768,629.00	9.9%
4) Books and Supplies		4000-4999	42,363,634.50	254,295,931.26	296,659,565.76	135,578,541.00	379,126,050.00	514,704,591.00	73.5%
5) Services and Other Operating Expenditures		5000-5999	150,306,728.57	594,134,585.41	744,441,313.98	192,604,946.00	517,224,859.00	709,829,805.00	-4.6%
6) Capital Outlay		6000-6999	14,230,928.43	13,246,516.62	27,477,445.05	30,096,700.00	7,335,748.00	37,432,448.00	36.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,774,318.86	0.00	2,774,318.86	4,587,203.00	0.00	4,587,203.00	65.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(150,103,847.46)	141,497,875.31	(8,605,972.15)	(75,696,652.00)	66,245,425.00	(9,451,227.00)	9.8%
9) TOTAL, EXPENDITURES			3,125,508,679.94	3,451,476,464.33	6,576,985,144.27	3,252,141,544.00	3,243,981,047.00	6,496,122,591.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			706,242,161.59	(532,930,104.22)	173,312,057.37	873,316,431.00	(881,339,550.00)	(8,023,119.00)	-104.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	39,390,580.53	39,625,732.15	79,016,312.68	14,600,000.00	2,122,331.00	16,722,331.00	-78.8%
b) Transfers Out		7600-7629	56,146,902.80	30,040,722.23	86,187,625.03	43,934,181.00	0.00	43,934,181.00	-49.0%
2) Other Sources/Uses									
a) Sources		8930-8979	2,635,511.65	0.00	2,635,511.65	6,999,183.00	20,113,990.00	27,113,173.00	928.8%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(663,791,856.90)	688,295,659.90	24,503,803.00	(851,745,877.74)	851,745,877.74	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(677,912,667.52)	697,880,669.82	19,968,002.30	(874,080,875.74)	873,982,198.74	(98,677.00)	-100.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,329,494.07	164,950,565.60	193,280,059.67	(764,444.74)	(7,357,351.26)	(8,121,796.00)	-104.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	266,239,598.20	390,996,674.86	657,236,273.06	294,569,092.27	555,947,240.46	850,516,332.73	29.4%
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)			266,239,598.20	390,996,674.86	657,236,273.06	294,569,092.27	555,947,240.46	850,516,332.73	29.4%
d) Other Restatements		9795	0.00	0.00	0.00	(167,757,245.93)	(382,649,253.16)	(550,406,499.09)	New
e) Adjusted Beginning Balance (F1c + F1d)			266,239,598.20	390,996,674.86	657,236,273.06	126,811,846.34	173,297,987.30	300,109,833.64	-54.3%
2) Ending Balance, June 30 (E + F1e)			294,569,092.27	555,947,240.46	850,516,332.73	126,047,401.60	165,940,636.04	291,988,037.64	-65.7%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	2,787,942.14	0.00	2,787,942.14	2,816,034.00	0.00	2,816,034.00	1.0%
Stores		9712	7,484,145.63	1,180,705.50	8,664,851.13	10,482,833.00	1,196,336.00	11,679,169.00	34.8%
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	553,879,310.96	553,879,310.96	0.00	138,442,996.04	138,442,996.04	-75.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	72,381,948.00	0.00	72,381,948.00	65,375,780.00	0.00	65,375,780.00	-9.7%
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		9780	211,914,056.50	887,224.00	212,801,280.50	47,271,755.00	26,301,304.00	73,573,059.00	-65.4%
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				99,999.60	0.00	99,999.60	

			2008-09 Unaudited Actuals			2009-10 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	(42,486,668.92)	549,598,137.30	507,111,468.38				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	1,061,614.17	0.00	1,061,614.17				
c) in Revolving Fund		9130	2,787,942.14	0.00	2,787,942.14				
d) with Fiscal Agent		9135	0.00	265,291.76	265,291.76				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	515,000,000.00	0.00	515,000,000.00				
3) Accounts Receivable		9200	15,507,459.75	4,447,624.25	19,955,084.00				
4) Due from Grantor Government		9290	455,903,355.95	657,860,043.30	1,113,763,399.25				
5) Due from Other Funds		9310	294,981,045.17	0.00	294,981,045.17				
6) Stores		9320	7,484,145.63	1,180,705.50	8,664,851.13				
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			1,250,238,893.89	1,213,351,802.11	2,463,590,696.00				
H. LIABILITIES									
1) Accounts Payable		9500	440,259,019.13	169,563,785.92	609,822,805.05				
2) Due to Grantor Governments		9590	1,065,390.39	11,901,569.01	12,966,959.40				
3) Due to Other Funds		9610	0.00	274,832,915.44	274,832,915.44				
4) Current Loans		9640	514,343,191.94	0.00	514,343,191.94				
5) Deferred Revenue		9650	2,200.16	201,106,291.28	201,108,491.44				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			955,669,801.62	657,404,561.65	1,613,074,363.27				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			294,569,092.27	555,947,240.46	850,516,332.73				

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 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	2,521,176,546.00	0.00	2,521,176,546.00	2,317,602,323.00	0.00	2,317,602,323.00	-8.1%
Charter Schools General Purpose Entitlement - State Aid		8015	29,084,508.98	0.00	29,084,508.98	29,356,308.00	0.00	29,356,308.00	0.9%
State Aid - Prior Years		8019	6,808,547.00	0.00	6,808,547.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	7,420,447.76	0.00	7,420,447.76	7,413,841.00	0.00	7,413,841.00	-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	9,395,278.35	0.00	9,395,278.35	68,056.00	0.00	68,056.00	-99.3%
County & District Taxes Secured Roll Taxes		8041	778,513,905.28	0.00	778,513,905.28	758,042,133.00	0.00	758,042,133.00	-2.6%
Unsecured Roll Taxes		8042	33,799,617.91	0.00	33,799,617.91	42,669,717.00	0.00	42,669,717.00	26.2%
Prior Years' Taxes		8043	69,900,125.42	0.00	69,900,125.42	71,895,285.00	0.00	71,895,285.00	2.9%
Supplemental Taxes		8044	18,291,568.23	0.00	18,291,568.23	10,062,867.00	0.00	10,062,867.00	-45.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,659,940.84)	0.00	(2,659,940.84)	(36,303,210.00)	0.00	(36,303,210.00)	1264.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,305,337.00	0.00	9,305,337.00	2,600,000.00	0.00	2,600,000.00	-72.1%
Penalties and Interest from Delinquent Taxes		8048	3,474,117.89	0.00	3,474,117.89	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	2,000.00	0.00	2,000.00	New
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	0.00	0.00	0.00	(1,000.00)	0.00	(1,000.00)	New
Subtotal, Revenue Limit Sources			3,484,510,058.98	0.00	3,484,510,058.98	3,203,408,320.00	0.00	3,203,408,320.00	-8.1%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(181,160,201.00)		(181,160,201.00)	(181,788,295.00)		(181,788,295.00)	0.3%
Continuation Education ADA Transfer	2200	8091		16,387,813.00	16,387,813.00		15,043,252.00	15,043,252.00	-8.2%
Community Day Schools Transfer	2430	8091		4,850,641.00	4,850,641.00		0.00	0.00	-100.0%
Special Education ADA Transfer	6500	8091		159,921,747.00	159,921,747.00		166,745,043.00	166,745,043.00	4.3%
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	24,377,960.00	0.00	24,377,960.00	21,766,222.00	0.00	21,766,222.00	-10.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(63,948,404.00)	0.00	(63,948,404.00)	(71,165,379.00)	0.00	(71,165,379.00)	11.3%
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			3,263,779,413.98	181,160,201.00	3,444,939,614.98	2,972,220,868.00	181,788,295.00	3,154,009,163.00	-8.4%
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	111,795,906.93	111,795,906.93	0.00	169,279,325.00	169,279,325.00	51.4%
Special Education Discretionary Grants		8182	0.00	19,961,530.42	19,961,530.42	0.00	24,208,268.00	24,208,268.00	21.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	22,876.59	0.00	22,876.59	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	1,531.30	0.00	1,531.30	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	721,870.02	721,870.02	0.00	71,464.00	71,464.00	-90.1%
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		870,030,689.92	870,030,689.92		1,051,611,315.00	1,051,611,315.00	20.9%
Vocational and Applied Technology Education	3500-3699	8290		8,689,954.94	8,689,954.94		8,065,760.00	8,065,760.00	-7.2%
Safe and Drug Free Schools	3700-3799	8290		6,529,798.99	6,529,798.99		5,775,380.00	5,775,380.00	-11.6%
JTPA / WIA	5600-5625	8290		1,189,442.96	1,189,442.96		1,029,333.00	1,029,333.00	-13.5%
Other Federal Revenue	All Other	8290	21,064,343.94	37,115,983.88	58,180,327.82	18,118,011.00	76,921,262.00	95,039,273.00	63.4%
TOTAL, FEDERAL REVENUE			21,088,751.83	1,056,035,178.06	1,077,123,929.89	18,118,011.00	1,336,962,107.00	1,355,080,118.00	25.8%

			2008-09 Unaudited Actuals			2009-10 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	61,004,747.00		61,004,747.00	121,286,715.00		121,286,715.00	98.8%
Prior Years	0000	8319	(2,077,221.00)		(2,077,221.00)	0.00		0.00	-100.0%
Community Day School Additional Funding									
Current Year	2430	8311		3,234,537.00	3,234,537.00		0.00	0.00	-100.0%
Prior Years	2430	8319		(54,159.00)	(54,159.00)		0.00	0.00	-100.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		61,275,183.00	61,275,183.00		2,350,000.00	2,350,000.00	-96.2%
Prior Years	6350-6360	8319		5,056,659.00	5,056,659.00		0.00	0.00	-100.0%
Special Education Master Plan									
Current Year	6500	8311		386,702,725.54	386,702,725.54		378,693,372.00	378,693,372.00	-2.1%
Prior Years	6500	8319		255,517.00	255,517.00		0.00	0.00	-100.0%
Gifted and Talented Pupils	7140	8311		4,773,907.00	4,773,907.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		45,092,117.00	45,092,117.00		15,782,241.00	15,782,241.00	-65.0%
School Improvement Program	7260-7265	8311		3,575,896.85	3,575,896.85		0.00	0.00	-100.0%
Economic Impact Aid	7090-7091	8311		158,394,098.08	158,394,098.08		146,467,895.00	146,467,895.00	-7.5%
Spec. Ed. Transportation	7240	8311		50,076,839.00	50,076,839.00		17,526,894.00	17,526,894.00	-65.0%
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	(825.00)	(825.00)	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	60,072,725.68	0.00	60,072,725.68	34,570,572.00	0.00	34,570,572.00	-42.5%
Class Size Reduction, K-3		8434	195,388,995.00	0.00	195,388,995.00	141,290,604.00	0.00	141,290,604.00	-27.7%
Class Size Reduction, Grade Nine		8435	11,995,230.46	0.00	11,995,230.46	0.00	0.00	0.00	-100.0%
Charter Schools Categorical Block Grant		8480	3,631,253.99	0.00	3,631,253.99	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	90,753.89	90,753.89	0.00	176,139.00	176,139.00	94.1%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	3,499,028.00	0.00	3,499,028.00	New
Lottery - Unrestricted and Instructional Materials		8560	78,064,866.89	8,749,164.51	86,814,031.40	72,713,537.00	7,639,709.00	80,353,246.00	-7.4%
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		9,256,784.00	9,256,784.00		0.00	0.00	-100.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590		17,602,116.00	17,602,116.00		0.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		37,742,879.00	37,742,879.00		0.00	0.00	-100.0%
Staff Development	7294, 7295, 7296	8590		1,604,651.98	1,604,651.98		0.00	0.00	-100.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		206,337.25	206,337.25		0.00	0.00	-100.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		1,663,864.22	1,663,864.22		1,513,519.00	1,513,519.00	-9.0%
Healthy Start	6240	8590		148,341.31	148,341.31		251,278.00	251,278.00	69.4%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590		4,523,663.00	4,523,663.00		0.00	0.00	-100.0%
School Community Violence Prevention Grant	7391	8590		511,735.68	511,735.68		0.00	0.00	-100.0%
Teacher Credentialing Block Grant	7392	8590		6,888,817.63	6,888,817.63		0.00	0.00	-100.0%
Professional Development Block Grant	7393	8590		24,574,297.00	24,574,297.00		0.00	0.00	-100.0%
Targeted Instructional Improvement Block Grant	7394	8590		486,090,723.00	486,090,723.00		0.00	0.00	-100.0%
School and Library Improvement Block Grant	7395	8590		46,126,185.00	46,126,185.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		144,872,100.00	144,872,100.00		142,918,456.00	142,918,456.00	-1.3%
All Other State Revenue	All Other	8590	8,214,863.45	139,474,199.73	147,689,063.18	671,464,089.00	114,190,016.00	785,654,105.00	432.0%
TOTAL, OTHER STATE REVENUE			416,295,461.47	1,648,509,108.67	2,064,804,570.14	1,044,824,545.00	827,509,519.00	1,872,334,064.00	-9.3%

			2008-09 Unaudited Actuals			2009-10 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	308,520.88	0.00	308,520.88	218,000.00	0.00	218,000.00	-29.3%
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	43,100.00	0.00	43,100.00	New
Leases and Rentals		8650	5,856,339.57	0.00	5,856,339.57	8,239,000.00	0.00	8,239,000.00	40.7%
Interest		8660	40,790,615.22	449,211.91	41,239,827.13	36,983,000.00	24.00	36,983,024.00	-10.3%
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									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	62,655.90	0.00	62,655.90	125,000.00	0.00	125,000.00	99.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	9,234,409.48	708,650.62	9,943,060.10	7,334,472.00	0.00	7,334,472.00	-26.2%
Other Local Revenue									
Plus: Misc Funds Non-Revenue									
Limit (50%) Adjustment		8691	0.00	0.00	0.00	1,000.00	0.00	1,000.00	New
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	74,334,673.20	31,313,792.85	105,648,466.05	37,350,979.00	15,996,552.00	53,347,531.00	-49.5%
Tuition		8710	0.00	370,217.00	370,217.00	0.00	385,000.00	385,000.00	4.0%
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			130,587,214.25	32,841,872.38	163,429,086.63	90,294,551.00	16,381,576.00	106,676,127.00	-34.7%
TOTAL, REVENUES			3,831,750,841.53	2,918,546,360.11	6,750,297,201.64	4,125,457,975.00	2,362,641,497.00	6,488,099,472.00	-3.9%

			2008-09 Unaudited Actuals			2009-10 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,617,099,053.68	892,516,382.90	2,509,615,436.58	1,485,206,376.00	796,464,188.00	2,281,670,564.00	-9.1%
Certificated Pupil Support Salaries		1200	75,403,095.16	200,260,664.10	275,663,759.26	94,459,621.00	162,712,498.00	257,172,119.00	-6.7%
Certificated Supervisors' and Administrators' Salaries		1300	225,982,087.47	119,437,446.97	345,419,534.44	214,282,833.00	69,752,387.00	284,035,220.00	-17.8%
Other Certificated Salaries		1900	11,796,287.24	89,435,273.96	101,231,561.20	22,951,381.00	93,390,231.00	116,341,612.00	14.9%
TOTAL, CERTIFICATED SALARIES			1,930,280,523.55	1,301,649,767.93	3,231,930,291.48	1,816,900,211.00	1,122,319,304.00	2,939,219,515.00	-9.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,998,621.43	240,652,079.75	244,650,701.18	6,379,927.00	244,393,859.00	250,773,786.00	2.5%
Classified Support Salaries		2200	178,409,683.56	173,069,747.23	351,479,430.79	166,197,947.00	150,050,925.00	316,248,872.00	-10.0%
Classified Supervisors' and Administrators' Salaries		2300	16,878,861.30	5,400,341.54	22,279,202.84	14,142,074.00	3,979,186.00	18,121,260.00	-18.7%
Clerical, Technical and Office Salaries		2400	198,361,586.51	92,208,420.62	290,570,007.13	171,969,490.00	51,736,415.00	223,705,905.00	-23.0%
Other Classified Salaries		2900	31,969,903.45	56,830,774.06	88,800,677.51	28,635,369.00	50,546,435.00	79,181,804.00	-10.8%
TOTAL, CLASSIFIED SALARIES			429,618,656.25	568,161,363.20	997,780,019.45	387,324,807.00	500,706,820.00	888,031,627.00	-11.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	158,005,395.85	100,862,259.69	258,867,655.54	145,068,306.00	86,407,219.00	231,475,525.00	-10.6%
PERS		3201-3202	49,831,826.10	57,756,549.49	107,588,375.59	55,145,601.00	46,636,884.00	101,782,485.00	-5.4%
OASDI/Medicare/Alternative		3301-3302	60,027,754.29	61,183,531.81	121,211,286.10	50,909,369.00	60,997,449.00	111,906,818.00	-7.7%
Health and Welfare Benefits		3401-3402	308,919,550.81	252,216,539.76	561,136,090.57	303,434,301.00	262,408,248.00	565,842,549.00	0.8%
Unemployment Insurance		3501-3502	7,344,521.80	5,291,368.06	12,635,889.86	6,596,718.00	4,893,638.00	11,490,356.00	-9.1%
Workers' Compensation		3601-3602	0.00	0.00	0.00	56,301,932.00	53,470,328.00	109,772,260.00	New
OPEB, Allocated		3701-3702	112,042,694.39	91,536,733.49	203,579,427.88	135,304,674.00	118,056,591.00	253,361,265.00	24.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	8,473,818.00	9,612,941.00	18,086,759.00	7,933,529.00	8,803,842.00	16,737,371.00	-7.5%
Other Employee Benefits		3901-3902	1,392,176.00	30,501.30	1,422,677.30	51,358.00	9,348,642.00	9,400,000.00	560.7%
TOTAL, EMPLOYEE BENEFITS			706,037,737.24	578,490,424.60	1,284,528,161.84	760,745,788.00	651,022,841.00	1,411,768,629.00	9.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	7,914,635.15	37,888,345.34	45,802,980.49	67,451,947.00	11,000.00	67,462,947.00	47.3%
Books and Other Reference Materials		4200	601,153.31	743,037.13	1,344,190.44	796,428.00	314,153.00	1,110,581.00	-17.4%
Materials and Supplies		4300	28,268,007.02	166,126,804.09	194,394,811.11	59,141,065.00	360,659,182.00	419,800,247.00	116.0%
Noncapitalized Equipment		4400	5,563,199.92	49,476,566.37	55,039,766.29	8,177,402.00	17,950,587.00	26,127,989.00	-52.5%
Food		4700	16,639.10	61,178.33	77,817.43	11,699.00	191,128.00	202,827.00	160.6%
TOTAL, BOOKS AND SUPPLIES			42,363,634.50	254,295,931.26	296,659,565.76	135,578,541.00	379,126,050.00	514,704,591.00	73.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,387,717.65	285,484,181.55	286,871,899.20	0.00	40,056,895.00	40,056,895.00	-86.0%
Travel and Conferences		5200	2,327,301.92	8,384,059.58	10,711,361.50	2,337,951.00	10,547,801.00	12,885,752.00	20.3%
Dues and Memberships		5300	464,634.08	104,828.38	569,462.46	444,355.00	22,239.00	466,594.00	-18.1%
Insurance		5400 - 5450	21,470,057.45	0.00	21,470,057.45	25,323,771.00	0.00	25,323,771.00	17.9%
Operations and Housekeeping Services		5500	90,750,966.46	10,735,919.01	101,486,885.47	101,419,298.00	2,570,639.00	103,989,937.00	2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,312,722.50	38,438,356.51	72,751,079.01	36,941,315.00	16,832,575.00	53,773,890.00	-26.1%
Transfers of Direct Costs		5710	(107,169,290.00)	107,169,290.00	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	88,957,769.75	141,383,574.27	230,341,344.02	115,172,638.00	338,911,177.00	454,083,815.00	97.1%
Communications		5900	17,804,848.76	2,434,376.11	20,239,224.87	17,454,474.00	1,794,677.00	19,249,151.00	-4.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,306,728.57	594,134,585.41	744,441,313.98	192,604,946.00	517,224,859.00	709,829,805.00	-4.6%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 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)	
CAPITAL OUTLAY									
Land		6100	48,567.22	0.00	48,567.22	378,215.00	366,000.00	744,215.00	1432.3%
Land Improvements		6170	293,199.02	1,116,810.28	1,410,009.30	79,818.00	1,000.00	80,818.00	-94.3%
Buildings and Improvements of Buildings		6200	13,725,175.65	9,751,914.83	23,477,090.48	16,568,620.00	5,855,690.00	22,424,310.00	-4.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	(25,959.93)	0.00	(25,959.93)	11,220,983.00	4,172.00	11,225,155.00	-43340.3%
Equipment		6400	166,135.05	2,363,633.61	2,529,768.66	1,815,340.00	1,093,085.00	2,908,425.00	15.0%
Equipment Replacement		6500	23,811.42	14,157.90	37,969.32	33,724.00	15,801.00	49,525.00	30.4%
TOTAL, CAPITAL OUTLAY			14,230,928.43	13,246,516.62	27,477,445.05	30,096,700.00	7,335,748.00	37,432,448.00	36.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	239,550.00	0.00	239,550.00	650,466.00	0.00	650,466.00	171.5%
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	0.00	0.00	0.00	0.0%
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	376,450.05	0.00	376,450.05	1,968,886.00	0.00	1,968,886.00	423.0%
Other Debt Service - Principal		7439	2,158,318.81	0.00	2,158,318.81	1,967,851.00	0.00	1,967,851.00	-8.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,774,318.86	0.00	2,774,318.86	4,587,203.00	0.00	4,587,203.00	65.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(141,497,875.31)	141,497,875.31	0.00	(66,245,425.00)	66,245,425.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(8,605,972.15)	0.00	(8,605,972.15)	(9,451,227.00)	0.00	(9,451,227.00)	9.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(150,103,847.46)	141,497,875.31	(8,605,972.15)	(75,696,652.00)	66,245,425.00	(9,451,227.00)	9.8%
TOTAL, EXPENDITURES			3,125,508,679.94	3,451,476,464.33	6,576,985,144.27	3,252,141,544.00	3,243,981,047.00	6,496,122,591.00	-1.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	9,390,580.53	29,025,732.15	38,416,312.68	4,000,000.00	2,122,331.00	6,122,331.00	-84.1%
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	10,600,000.00	0.00	10,600,000.00	-73.9%
(a) TOTAL, INTERFUND TRANSFERS IN			39,390,580.53	39,625,732.15	79,016,312.68	14,600,000.00	2,122,331.00	16,722,331.00	-78.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	2,763.29	2,763.29	0.00	0.00	0.00	-100.0%
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	30,000,000.00	30,000,000.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	16,587,484.94	0.00	16,587,484.94	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	39,559,417.86	37,958.94	39,597,376.80	43,934,181.00	0.00	43,934,181.00	11.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			56,146,902.80	30,040,722.23	86,187,625.03	43,934,181.00	0.00	43,934,181.00	-49.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	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	20,113,990.00	20,113,990.00	New
Proceeds from Capital Leases		8972	1,196,550.65	0.00	1,196,550.65	1,999,183.00	0.00	1,999,183.00	67.1%
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	1,438,961.00	0.00	1,438,961.00	5,000,000.00	0.00	5,000,000.00	247.5%
(c) TOTAL, SOURCES			2,635,511.65	0.00	2,635,511.65	6,999,183.00	20,113,990.00	27,113,173.00	928.8%
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	(888,701,206.47)	888,701,206.47	0.00	(851,140,104.60)	851,140,104.60	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	76,041,325.37	(76,041,325.37)	0.00	(605,773.14)	605,773.14	0.00	0.0%
Categorical Flexibility Transfers		8998	148,868,024.20	(124,364,221.20)	24,503,803.00	0.00	0.00	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(663,791,856.90)	688,295,659.90	24,503,803.00	(851,745,877.74)	851,745,877.74	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(677,912,667.52)	697,880,669.82	19,968,002.30	(874,080,875.74)	873,982,198.74	(98,677.00)	-100.5%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	3,263,779,413.98	181,160,201.00	3,444,939,614.98	2,972,220,868.00	181,788,295.00	3,154,009,163.00	-8.1%
2) Federal Revenue		8100-8299	21,088,751.83	1,056,035,178.06	1,077,123,929.89	18,118,011.00	1,336,962,107.00	1,355,080,118.00	25.8%
3) Other State Revenue		8300-8599	416,295,461.47	1,648,509,108.67	2,064,804,570.14	1,044,824,545.00	827,509,519.00	1,872,334,064.00	-9.3%
4) Other Local Revenue		8600-8799	130,587,214.25	32,841,872.38	163,429,086.63	90,294,551.00	16,381,576.00	106,676,127.00	-34.7%
5) TOTAL, REVENUES			3,831,750,841.53	2,918,546,360.11	6,750,297,201.64	4,125,457,975.00	2,362,641,497.00	6,488,099,472.00	-3.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	2,096,812,068.93	1,884,767,207.51	3,981,579,276.44	2,119,911,306.00	2,033,869,671.00	4,153,780,977.00	4.3%
2) Instruction - Related Services	2000-2999		418,173,311.08	635,592,147.36	1,053,765,458.44	403,491,691.00	402,054,589.00	805,546,280.00	-23.6%
3) Pupil Services	3000-3999		81,180,450.23	432,678,135.41	513,858,585.64	176,384,101.00	324,322,535.00	500,706,636.00	-2.6%
4) Ancillary Services	4000-4999		14,091,577.38	5,774,377.52	19,865,954.90	14,438,956.00	93,518,203.00	107,957,159.00	443.4%
5) Community Services	5000-5999		26,368,608.35	1,759,771.47	28,128,379.82	6,496,003.00	2,028,377.00	8,524,380.00	-69.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		96,854,532.98	173,983,852.78	270,838,385.76	119,203,595.00	87,910,155.00	207,113,750.00	-23.5%
8) Plant Services	8000-8999		363,378,364.86	315,398,666.39	678,777,031.25	382,527,689.00	299,165,235.00	681,692,924.00	0.4%
9) Other Outgo	9000-9999		28,649,766.13	1,522,305.89	30,172,072.02	29,688,203.00	1,112,282.00	30,800,485.00	2.1%
10) TOTAL, EXPENDITURES				3,125,508,679.94	3,451,476,464.33	6,576,985,144.27	3,252,141,544.00	3,243,981,047.00	6,496,122,591.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			706,242,161.59	(532,930,104.22)	173,312,057.37	873,316,431.00	(881,339,550.00)	(8,023,119.00)	-104.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	39,390,580.53	39,625,732.15	79,016,312.68	14,600,000.00	2,122,331.00	16,722,331.00	-78.8%
b) Transfers Out		7600-7629	56,146,902.80	30,040,722.23	86,187,625.03	43,934,181.00	0.00	43,934,181.00	-49.0%
2) Other Sources/Uses									
a) Sources		8930-8979	2,635,511.65	0.00	2,635,511.65	6,999,183.00	20,113,990.00	27,113,173.00	928.8%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(663,791,856.90)	688,295,659.90	24,503,803.00	(851,745,877.74)	851,745,877.74	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(677,912,667.52)	697,880,669.82	19,968,002.30	(874,080,875.74)	873,982,198.74	(98,677.00)	-100.5%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals			2009-10 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,329,494.07	164,950,565.60	193,280,059.67	(764,444.74)	(7,357,351.26)	(8,121,796.00)	-104.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	266,239,598.20	390,996,674.86	657,236,273.06	294,569,092.27	555,947,240.46	850,516,332.73	29.4%
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)			266,239,598.20	390,996,674.86	657,236,273.06	294,569,092.27	555,947,240.46	850,516,332.73	29.4%
d) Other Restatements		9795	0.00	0.00	0.00	(167,757,245.93)	(382,649,253.16)	(550,406,499.09)	New
e) Adjusted Beginning Balance (F1c + F1d)			266,239,598.20	390,996,674.86	657,236,273.06	126,811,846.34	173,297,987.30	300,109,833.64	-54.3%
2) Ending Balance, June 30 (E + F1e)			294,569,092.27	555,947,240.46	850,516,332.73	126,047,401.60	165,940,636.04	291,988,037.64	-65.7%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	2,787,942.14	0.00	2,787,942.14	2,816,034.00	0.00	2,816,034.00	1.0%
Stores		9712	7,484,145.63	1,180,705.50	8,664,851.13	10,482,833.00	1,196,336.00	11,679,169.00	34.8%
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	553,879,310.96	553,879,310.96	0.00	138,442,996.04	138,442,996.04	-75.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	72,381,948.00	0.00	72,381,948.00	65,375,780.00	0.00	65,375,780.00	-9.7%
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	211,914,056.50	887,224.00	212,801,280.50	47,271,755.00	26,301,304.00	73,573,059.00	-65.4%
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790				99,999.60	0.00	99,999.60	

Resource	Description	2008-09 Unaudited Actuals	2009-10 Budget
3200	ARRA: State Fiscal Stabilization Fund	358,579,165.00	0.00
5640	Medi-Cal Billing Option	4,937,060.53	0.00
5650	FEMA Public Assistance Funds	708,156.67	0.00
5810	Other Federal	4,505,090.47	0.00
6275	Teacher Recruitment and Retention	5,535,151.34	0.00
6286	English Language Acquisition Program, Teacher Training & Student	2,237,701.63	9,000,000.00
6355	ROC/P: Training & Certification for Community Care (Dept Develop	128,375.21	0.00
6500	Special Education	5,066,741.64	147,434.00
7055	CAHSEE Intensive Instruction and Services	7,630,165.00	4,000,000.00
7056	CAHSEE Individual Intervention Materials	672,149.00	0.00
7090	Economic Impact Aid (EIA)	15,240,329.74	6,503,106.29
7091	Economic Impact Aid: Limited English Proficiency (LEP)	55,520,014.49	31,750,455.75
7157	Instructional Materials: English Language Learners	3,940,052.84	3,000,000.00
7230	Transportation: Home to School	0.00	2,736,000.00
7400	Quality Education Investment Act	87,254,309.49	79,672,000.00
7810	Other State	397,231.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	669,645.00	163,000.00
9010	Other Local	857,971.91	1,471,000.00
Total, Legally Restricted Balance		553,879,310.96	138,442,996.04

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	91,390,662.00	86,377,875.00	-5.5%
2) Federal Revenue		8100-8299	21,167,649.00	12,873,265.00	-39.2%
3) Other State Revenue		8300-8599	31,878,314.00	45,020,769.00	41.2%
4) Other Local Revenue		8600-8799	9,901,456.00	11,333,837.00	14.5%
5) TOTAL, REVENUES			154,338,081.00	155,605,746.00	0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	61,853,052.00	63,489,561.00	2.6%
2) Classified Salaries		2000-2999	16,738,218.00	16,656,938.00	-0.5%
3) Employee Benefits		3000-3999	20,115,704.00	22,721,080.00	13.0%
4) Books and Supplies		4000-4999	9,556,058.00	9,067,016.00	-5.1%
5) Services and Other Operating Expenditures		5000-5999	22,375,348.00	22,204,763.00	-0.8%
6) Capital Outlay		6000-6999	9,013,377.00	21,044,665.00	133.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	262,097.00	535,160.00	104.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			139,913,854.00	155,719,183.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,424,227.00	(113,437.00)	-100.8%
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	1,508,708.00	0.00	-100.0%
b) Uses		7630-7699	2,630,729.00	340,860.00	-87.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,122,021.00)	(340,860.00)	-69.6%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,302,206.00	(454,297.00)	-103.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,931,186.00	74,892,347.00	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,931,186.00	74,892,347.00	19.0%
d) Other Restatements		9795	(1,341,045.00)	(12,495,160.00)	831.7%
e) Adjusted Beginning Balance (F1c + F1d)			61,590,141.00	62,397,187.00	1.3%
2) Ending Balance, June 30 (E + F1e)			74,892,347.00	61,942,890.00	-17.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	677.00	677.00	0.0%
Stores		9712	17,572.00	14,777.00	-15.9%
Prepaid Expenditures		9713	242,888.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	205,000.00	New
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	6,982,588.00	7,759,201.00	11.1%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	19,527,735.00	5,701,965.00	-70.8%
c) Undesignated Amount		9790	48,120,887.00		
d) Unappropriated Amount		9790		48,261,270.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,880,755.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	18,193,689.00		
c) in Revolving Fund		9130	677.00		
d) with Fiscal Agent		9135	2,849,720.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	20,856,415.00		
3) Accounts Receivable		9200	20,979,739.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	17,572.00		
7) Prepaid Expenditures		9330	242,888.00		
8) Other Current Assets		9340	451,532.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			87,472,987.00		
H. LIABILITIES					
1) Accounts Payable		9500	11,625,775.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	746,090.00		
5) Deferred Revenue		9650	208,775.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			12,580,640.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			74,892,347.00		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	72,214,441.00	67,608,867.00	-6.4%
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	19,176,221.00	18,769,008.00	-2.1%
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			91,390,662.00	86,377,875.00	-5.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	1,567,055.00	528,330.00	-66.3%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	5,167,463.00	4,598,369.00	-11.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	12,808,280.00	6,240,566.00	-51.3%
Vocational and Applied Technology Education	3500-3699	8290	0.00	41,531.00	New
Safe and Drug Free Schools	3700-3799	8290	52,070.00	54,505.00	4.7%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	1,572,781.00	1,409,964.00	-10.4%
TOTAL, FEDERAL REVENUE			21,167,649.00	12,873,265.00	-39.2%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	5,345,224.00	7,358,498.00	37.7%
Prior Years	6500	8319	796,892.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,570,058.00	4,426,938.00	182.0%
All Other State Apportionments - Prior Years		8319	29,290.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,238,254.00	3,575,650.00	10.4%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	11,609,156.00	0.00	-100.0%
Child Nutrition Programs		8520	387,685.00	483,826.00	24.8%
Mandated Costs Reimbursements		8550	0.00	13,376.00	New
Lottery - Unrestricted and Instructional Materials		8560	1,897,067.00	1,711,337.00	-9.8%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	194,607.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	12,739.00	26,628.00	109.0%
Staff Development	7294, 7295, 7296	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	6650-6690	8590	7,499.00	6,596.00	-12.0%
Healthy Start	6240	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	6,789,843.00	27,417,920.00	303.8%
TOTAL, OTHER STATE REVENUE			31,878,314.00	45,020,769.00	41.2%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	1,098,782.00	807,747.00	-26.5%
All Other Sales		8639	7,544.00	409,030.00	5321.9%
Leases and Rentals		8650	218,640.00	340,000.00	55.5%
Interest		8660	1,609,705.00	1,004,030.00	-37.6%
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	6,966,785.00	8,773,030.00	25.9%
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			9,901,456.00	11,333,837.00	14.5%
TOTAL, REVENUES			154,338,081.00	155,605,746.00	0.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	52,061,570.00	54,118,824.00	4.0%
Certificated Pupil Support Salaries		1200	3,924,724.00	3,857,585.00	-1.7%
Certificated Supervisors' and Administrators' Salaries		1300	4,894,662.00	4,487,341.00	-8.3%
Other Certificated Salaries		1900	972,096.00	1,025,811.00	5.5%
TOTAL, CERTIFICATED SALARIES			61,853,052.00	63,489,561.00	2.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,533,240.00	4,698,712.00	3.7%
Classified Support Salaries		2200	4,094,753.00	4,198,461.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	1,077,362.00	1,491,484.00	38.4%
Clerical, Technical and Office Salaries		2400	4,486,559.00	3,898,023.00	-13.1%
Other Classified Salaries		2900	2,546,304.00	2,370,258.00	-6.9%
TOTAL, CLASSIFIED SALARIES			16,738,218.00	16,656,938.00	-0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,703,643.00	5,208,168.00	10.7%
PERS		3201-3202	1,038,371.00	1,164,147.00	12.1%
OASDI/Medicare/Alternative		3301-3302	2,184,097.00	2,230,437.00	2.1%
Health and Welfare Benefits		3401-3402	10,312,612.00	11,515,074.00	11.7%
Unemployment Insurance		3501-3502	251,283.00	407,953.00	62.3%
Workers' Compensation		3601-3602	1,032,047.00	1,500,301.00	45.4%
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	593,651.00	695,000.00	17.1%
TOTAL, EMPLOYEE BENEFITS			20,115,704.00	22,721,080.00	13.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	1,180,709.00	1,192,398.00	1.0%
Books and Other Reference Materials		4200	279,158.00	251,219.00	-10.0%
Materials and Supplies		4300	3,765,645.00	3,388,658.00	-10.0%
Noncapitalized Equipment		4400	1,304,181.00	1,032,432.00	-20.8%
Food		4700	3,026,365.00	3,202,309.00	5.8%
TOTAL, BOOKS AND SUPPLIES			9,556,058.00	9,067,016.00	-5.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	704,773.00	544,151.00	-22.8%
Dues and Memberships		5300	147,444.00	138,714.00	-5.9%
Insurance		5400-5450	640,995.00	718,695.00	12.1%
Operations and Housekeeping Services		5500	3,373,988.00	3,182,570.00	-5.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,664,244.00	5,442,418.00	16.7%
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	12,494,516.00	11,765,983.00	-5.8%
Communications		5900	349,388.00	412,232.00	18.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,375,348.00	22,204,763.00	-0.8%
CAPITAL OUTLAY					
Land		6100	601,944.00	350,000.00	-41.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,528,677.00	20,377,851.00	170.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	7,510.00	6,000.00	-20.1%
Equipment		6400	805,623.00	280,814.00	-65.1%
Equipment Replacement		6500	69,623.00	30,000.00	-56.9%
TOTAL, CAPITAL OUTLAY			9,013,377.00	21,044,665.00	133.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect 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	73,045.00	49,731.00	-31.9%
Other Debt Service - Principal		7439	189,052.00	485,429.00	156.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			262,097.00	535,160.00	104.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			139,913,854.00	155,719,183.00	11.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	1,508,708.00	0.00	-100.0%
(c) TOTAL, SOURCES			1,508,708.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	2,630,729.00	340,860.00	-87.0%
(d) TOTAL, USES			2,630,729.00	340,860.00	-87.0%
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%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		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)			(1,122,021.00)	(340,860.00)	-69.6%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	91,390,662.00	86,377,875.00	-5.5%
2) Federal Revenue		8100-8299	21,167,649.00	12,873,265.00	-39.2%
3) Other State Revenue		8300-8599	31,878,314.00	45,020,769.00	41.2%
4) Other Local Revenue		8600-8799	9,901,456.00	11,333,837.00	14.5%
5) TOTAL, REVENUES			154,338,081.00	155,605,746.00	0.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		77,722,786.00	81,481,630.00	4.8%
2) Instruction - Related Services	2000-2999		22,085,524.00	21,458,893.00	-2.8%
3) Pupil Services	3000-3999		9,801,278.00	9,845,283.00	0.4%
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		823,176.00	625,820.00	-24.0%
8) Plant Services	8000-8999		29,218,993.00	41,772,397.00	43.0%
9) Other Outgo	9000-9999	Except 7600-7699	262,097.00	535,160.00	104.2%
10) TOTAL, EXPENDITURES			139,913,854.00	155,719,183.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,424,227.00	(113,437.00)	-100.8%
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	1,508,708.00	0.00	-100.0%
b) Uses		7630-7699	2,630,729.00	340,860.00	-87.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,122,021.00)	(340,860.00)	-69.6%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,302,206.00	(454,297.00)	-103.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,931,186.00	74,892,347.00	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,931,186.00	74,892,347.00	19.0%
d) Other Restatements		9795	(1,341,045.00)	(12,495,160.00)	831.7%
e) Adjusted Beginning Balance (F1c + F1d)			61,590,141.00	62,397,187.00	1.3%
2) Ending Balance, June 30 (E + F1e)			74,892,347.00	61,942,890.00	-17.3%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	677.00	677.00	0.0%
Stores		9712	17,572.00	14,777.00	-15.9%
Prepaid Expenditures		9713	242,888.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	205,000.00	New
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	6,982,588.00	7,759,201.00	11.1%
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	19,527,735.00	5,701,965.00	-70.8%
c) Undesignated Amount		9790	48,120,887.00		
d) Unappropriated Amount		9790		48,261,270.00	

Resource	Description	2008-09	2009-10
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,944,978.16	20,606,830.00	21.6%
3) Other State Revenue		8300-8599	178,518,143.72	173,005,198.00	-3.1%
4) Other Local Revenue		8600-8799	3,523,477.27	2,577,691.00	-26.8%
5) TOTAL, REVENUES			198,986,599.15	196,189,719.00	-1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	109,395,255.76	93,495,316.00	-14.5%
2) Classified Salaries		2000-2999	24,742,085.04	21,536,399.00	-13.0%
3) Employee Benefits		3000-3999	35,671,578.37	34,294,306.00	-3.9%
4) Books and Supplies		4000-4999	5,764,970.19	27,932,968.00	384.5%
5) Services and Other Operating Expenditures		5000-5999	4,915,577.24	3,984,704.00	-18.9%
6) Capital Outlay		6000-6999	1,220,165.77	19,371,237.00	1487.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,852,912.88	8,433,686.00	7.4%
9) TOTAL, EXPENDITURES			189,562,545.25	209,048,616.00	10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,424,053.90	(12,858,897.00)	-236.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,870.68	0.00	-100.0%
b) Transfers Out		7600-7629	13,797,669.82	10,600,000.00	-23.2%
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			(13,790,799.14)	(10,600,000.00)	-23.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,366,745.24)	(23,458,897.00)	437.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,159,613.86	45,792,868.62	-8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,159,613.86	45,792,868.62	-8.7%
d) Other Restatements		9795	0.00	(22,089,813.76)	New
e) Adjusted Beginning Balance (F1c + F1d)			50,159,613.86	23,703,054.86	-52.7%
2) Ending Balance, June 30 (E + F1e)			45,792,868.62	244,157.86	-99.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	61,138.44	126,604.00	107.1%
Stores		9712	100,651.19	117,553.86	16.8%
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	42,327,955.38	0.00	-100.0%
c) Undesignated Amount		9790	3,303,123.61		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,070,920.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	61,138.44		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	302,028.72		
4) Due from Grantor Government		9290	29,017,577.34		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	100,651.19		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			62,552,315.80		
H. LIABILITIES					
1) Accounts Payable		9500	1,779,686.57		
2) Due to Grantor Governments		9590	33,339.41		
3) Due to Other Funds		9610	4,439,717.34		
4) Current Loans		9640			
5) Deferred Revenue		9650	10,506,703.86		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			16,759,447.18		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			45,792,868.62		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	2,815,858.30	3,416,334.00	21.3%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	15,285.26	0.00	-100.0%
Other Federal Revenue	All Other	8290	14,113,834.60	17,190,496.00	21.8%
TOTAL, FEDERAL REVENUE			16,944,978.16	20,606,830.00	21.6%
OTHER STATE REVENUE					
Other State Apportionments					
Adult Education					
Current Year	6390	8311	170,036,002.00	0.00	-100.0%
Prior Years	6390	8319	1,823,545.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	156,121,984.00	New
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	6,658,596.72	16,883,214.00	153.6%
TOTAL, OTHER STATE REVENUE			178,518,143.72	173,005,198.00	-3.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	1,327,795.34	1,500,000.00	13.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	767,733.97	125,000.00	-83.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,427,947.96	952,691.00	-33.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,523,477.27	2,577,691.00	-26.8%
TOTAL, REVENUES			198,986,599.15	196,189,719.00	-1.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	87,834,659.21	70,326,944.00	-19.9%
Certificated Pupil Support Salaries		1200	5,888,040.69	6,043,360.00	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	15,371,324.45	14,057,356.00	-8.5%
Other Certificated Salaries		1900	301,231.41	3,067,656.00	918.4%
TOTAL, CERTIFICATED SALARIES			109,395,255.76	93,495,316.00	-14.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,608,197.19	4,142,367.00	-10.1%
Classified Support Salaries		2200	7,501,566.89	6,066,952.00	-19.1%
Classified Supervisors' and Administrators' Salaries		2300	88,970.04	80,893.00	-9.1%
Clerical, Technical and Office Salaries		2400	11,819,231.39	9,818,220.00	-16.9%
Other Classified Salaries		2900	724,119.53	1,427,967.00	97.2%
TOTAL, CLASSIFIED SALARIES			24,742,085.04	21,536,399.00	-13.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,836,383.73	7,480,265.00	-4.5%
PERS		3201-3202	2,836,820.37	2,277,455.00	-19.7%
OASDI/Medicare/Alternative		3301-3302	3,434,513.19	2,715,414.00	-20.9%
Health and Welfare Benefits		3401-3402	15,320,444.40	11,131,505.00	-27.3%
Unemployment Insurance		3501-3502	400,391.35	345,548.00	-13.7%
Workers' Compensation		3601-3602	0.00	4,947,082.00	New
OPEB, Allocated		3701-3702	5,297,019.02	4,985,269.00	-5.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	543,945.00	411,768.00	-24.3%
Other Employee Benefits		3901-3902	2,061.31	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			35,671,578.37	34,294,306.00	-3.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	58,677.59	0.00	-100.0%
Books and Other Reference Materials		4200	18,220.77	0.00	-100.0%
Materials and Supplies		4300	3,836,251.63	27,745,150.00	623.2%
Noncapitalized Equipment		4400	1,851,820.20	187,818.00	-89.9%
TOTAL, BOOKS AND SUPPLIES			5,764,970.19	27,932,968.00	384.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	8,484.17	0.00	-100.0%
Travel and Conferences		5200	147,542.92	184,271.00	24.9%
Dues and Memberships		5300	3,712.65	0.00	-100.0%
Insurance		5400-5450	20,362.00	20,362.00	0.0%
Operations and Housekeeping Services		5500	1,482,861.03	1,643,841.00	10.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,246,960.50	1,473,539.00	-34.4%
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	659,666.20	272,768.00	-58.7%
Communications		5900	345,987.77	389,923.00	12.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,915,577.24	3,984,704.00	-18.9%
CAPITAL OUTLAY					
Land		6100	1,382.50	0.00	-100.0%
Land Improvements		6170	26,561.08	0.00	-100.0%
Buildings and Improvements of Buildings		6200	964,851.27	18,556,944.00	1823.3%
Equipment		6400	227,370.92	814,057.00	258.0%
Equipment Replacement		6500	0.00	236.00	New
TOTAL, CAPITAL OUTLAY			1,220,165.77	19,371,237.00	1487.6%
OTHER OUTGO (excluding Transfers of Indirect 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 Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,852,912.88	8,433,686.00	7.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,852,912.88	8,433,686.00	7.4%
TOTAL, EXPENDITURES			189,562,545.25	209,048,616.00	10.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	6,870.68	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,870.68	0.00	-100.0%
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	13,797,669.82	10,600,000.00	-23.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,797,669.82	10,600,000.00	-23.2%
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%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		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)			(13,790,799.14)	(10,600,000.00)	-23.1%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,944,978.16	20,606,830.00	21.6%
3) Other State Revenue		8300-8599	178,518,143.72	173,005,198.00	-3.1%
4) Other Local Revenue		8600-8799	3,523,477.27	2,577,691.00	-26.8%
5) TOTAL, REVENUES			198,986,599.15	196,189,719.00	-1.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		118,471,352.63	118,260,933.00	-0.2%
2) Instruction - Related Services	2000-2999		39,869,259.83	42,770,428.00	7.3%
3) Pupil Services	3000-3999		7,731,538.72	7,460,159.00	-3.5%
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		7,852,912.88	8,433,686.00	7.4%
8) Plant Services	8000-8999		15,637,481.19	32,123,410.00	105.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			189,562,545.25	209,048,616.00	10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,424,053.90	(12,858,897.00)	-236.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,870.68	0.00	-100.0%
b) Transfers Out		7600-7629	13,797,669.82	10,600,000.00	-23.2%
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			(13,790,799.14)	(10,600,000.00)	-23.1%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,366,745.24)	(23,458,897.00)	437.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,159,613.86	45,792,868.62	-8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,159,613.86	45,792,868.62	-8.7%
d) Other Restatements		9795	0.00	(22,089,813.76)	New
e) Adjusted Beginning Balance (F1c + F1d)			50,159,613.86	23,703,054.86	-52.7%
2) Ending Balance, June 30 (E + F1e)			45,792,868.62	244,157.86	-99.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	61,138.44	126,604.00	107.1%
Stores		9712	100,651.19	117,553.86	16.8%
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	42,327,955.38	0.00	-100.0%
c) Undesignated Amount		9790	3,303,123.61		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2008-09	2009-10
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,912,275.00	15,650,726.00	5.0%
3) Other State Revenue		8300-8599	96,134,111.47	107,676,157.00	12.0%
4) Other Local Revenue		8600-8799	9,303,067.28	11,361,774.00	22.1%
5) TOTAL, REVENUES			120,349,453.75	134,688,657.00	11.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	43,587,332.83	41,033,230.00	-5.9%
2) Classified Salaries		2000-2999	41,845,201.85	40,034,843.00	-4.3%
3) Employee Benefits		3000-3999	30,794,075.80	33,581,179.00	9.1%
4) Books and Supplies		4000-4999	2,958,873.29	14,662,788.00	395.6%
5) Services and Other Operating Expenditures		5000-5999	5,860,241.66	5,614,218.00	-4.2%
6) Capital Outlay		6000-6999	61,727.98	1,120,005.41	1714.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	753,059.27	1,017,541.00	35.1%
9) TOTAL, EXPENDITURES			125,860,512.68	137,063,804.41	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,511,058.93)	(2,375,147.41)	-56.9%
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	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,511,058.93)	(2,375,147.41)	-56.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,648,338.35	3,137,279.42	-63.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,648,338.35	3,137,279.42	-63.7%
d) Other Restatements		9795	0.00	(659,832.01)	New
e) Adjusted Beginning Balance (F1c + F1d)			8,648,338.35	2,477,447.41	-71.4%
2) Ending Balance, June 30 (E + F1e)			3,137,279.42	102,300.00	-96.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	22,676.87	0.00	-100.0%
Stores		9712	48,887.72	38,348.00	-21.6%
Prepaid Expenditures		9713	0.00	63,952.00	New
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	764,262.41	0.00	-100.0%
c) Undesignated Amount		9790	2,301,452.42		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,577,004.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	22,676.87		
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	9,376,719.81		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	48,887.72		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			13,025,289.29		
H. LIABILITIES					
1) Accounts Payable		9500	2,275,830.36		
2) Due to Grantor Governments		9590	379,990.70		
3) Due to Other Funds		9610	6,688,612.20		
4) Current Loans		9640			
5) Deferred Revenue		9650	543,576.61		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			9,888,009.87		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,137,279.42		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	14,912,275.00	15,650,726.00	5.0%
TOTAL, FEDERAL REVENUE			14,912,275.00	15,650,726.00	5.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	87,325,985.19	87,000,757.00	-0.4%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	7,055,239.13	13,146,764.00	86.3%
All Other State Revenue	All Other	8590	1,752,887.15	7,528,636.00	329.5%
TOTAL, OTHER STATE REVENUE			96,134,111.47	107,676,157.00	12.0%
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	2,557,119.27	2,505,891.00	-2.0%
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	6,745,948.01	8,855,883.00	31.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,303,067.28	11,361,774.00	22.1%
TOTAL, REVENUES			120,349,453.75	134,688,657.00	11.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	34,859,907.41	31,711,582.00	-9.0%
Certificated Pupil Support Salaries		1200	664,613.69	712,473.00	7.2%
Certificated Supervisors' and Administrators' Salaries		1300	7,983,588.26	8,321,711.00	4.2%
Other Certificated Salaries		1900	79,223.47	287,464.00	262.9%
TOTAL, CERTIFICATED SALARIES			43,587,332.83	41,033,230.00	-5.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	29,632,416.40	25,803,881.00	-12.9%
Classified Support Salaries		2200	4,833,908.40	5,254,399.00	8.7%
Classified Supervisors' and Administrators' Salaries		2300	29,656.68	29,657.00	0.0%
Clerical, Technical and Office Salaries		2400	6,411,206.33	7,222,004.00	12.6%
Other Classified Salaries		2900	938,014.04	1,724,902.00	83.9%
TOTAL, CLASSIFIED SALARIES			41,845,201.85	40,034,843.00	-4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,363,093.84	3,295,093.00	-2.0%
PERS		3201-3202	3,853,234.87	3,867,367.00	0.4%
OASDI/Medicare/Alternative		3301-3302	3,391,559.09	3,921,321.00	15.6%
Health and Welfare Benefits		3401-3402	13,894,957.08	13,200,201.00	-5.0%
Unemployment Insurance		3501-3502	256,907.18	243,751.00	-5.1%
Workers' Compensation		3601-3602	0.00	2,270,666.00	New
OPEB, Allocated		3701-3702	5,025,179.74	6,043,505.00	20.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,009,144.00	739,275.00	-26.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			30,794,075.80	33,581,179.00	9.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	424.37	0.00	-100.0%
Books and Other Reference Materials		4200	3,704.08	166.00	-95.5%
Materials and Supplies		4300	2,864,479.96	14,468,609.00	405.1%
Noncapitalized Equipment		4400	90,264.88	194,013.00	114.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,958,873.29	14,662,788.00	395.6%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	2,056,562.57	2,030,116.00	-1.3%
Travel and Conferences		5200	70,907.23	79,094.00	11.5%
Dues and Memberships		5300	129.00	0.00	-100.0%
Insurance		5400-5450	441,323.00	589,690.00	33.6%
Operations and Housekeeping Services		5500	2,066,733.18	1,389,588.00	-32.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	256,369.01	373,691.00	45.8%
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	448,087.30	673,207.00	50.2%
Communications		5900	520,130.37	478,832.00	-7.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,860,241.66	5,614,218.00	-4.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	22,902.29	0.00	-100.0%
Buildings and Improvements of Buildings		6200	38,825.69	1,120,005.41	2784.7%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			61,727.98	1,120,005.41	1714.4%
OTHER OUTGO (excluding Transfers of Indirect 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 Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	753,059.27	1,017,541.00	35.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			753,059.27	1,017,541.00	35.1%
TOTAL, EXPENDITURES			125,860,512.68	137,063,804.41	8.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
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 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		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	0.00	0.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,912,275.00	15,650,726.00	5.0%
3) Other State Revenue		8300-8599	96,134,111.47	107,676,157.00	12.0%
4) Other Local Revenue		8600-8799	9,303,067.28	11,361,774.00	22.1%
5) TOTAL, REVENUES			120,349,453.75	134,688,657.00	11.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		89,926,435.84	95,574,700.00	6.3%
2) Instruction - Related Services	2000-2999		24,995,817.34	28,144,308.00	12.6%
3) Pupil Services	3000-3999		847,461.17	897,832.00	5.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		90,247.08	113,310.00	25.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		753,059.27	1,017,541.00	35.1%
8) Plant Services	8000-8999		9,247,491.98	11,316,113.41	22.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			125,860,512.68	137,063,804.41	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,511,058.93)	(2,375,147.41)	-56.9%
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	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,511,058.93)	(2,375,147.41)	-56.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,648,338.35	3,137,279.42	-63.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,648,338.35	3,137,279.42	-63.7%
d) Other Restatements		9795	0.00	(659,832.01)	New
e) Adjusted Beginning Balance (F1c + F1d)			8,648,338.35	2,477,447.41	-71.4%
2) Ending Balance, June 30 (E + F1e)			3,137,279.42	102,300.00	-96.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	22,676.87	0.00	-100.0%
Stores		9712	48,887.72	38,348.00	-21.6%
Prepaid Expenditures		9713	0.00	63,952.00	New
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	764,262.41	0.00	-100.0%
c) Undesignated Amount		9790	2,301,452.42		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2008-09	2009-10
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	248,169,036.25	270,767,377.00	9.1%
3) Other State Revenue		8300-8599	18,941,090.30	19,030,169.00	0.5%
4) Other Local Revenue		8600-8799	15,269,654.94	19,032,911.00	24.6%
5) TOTAL, REVENUES			282,379,781.49	308,830,457.00	9.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	115,856,125.46	111,320,903.00	-3.9%
3) Employee Benefits		3000-3999	66,222,259.80	81,542,123.00	23.1%
4) Books and Supplies		4000-4999	128,473,061.51	104,547,062.00	-18.6%
5) Services and Other Operating Expenditures		5000-5999	10,749,422.36	10,656,115.00	-0.9%
6) Capital Outlay		6000-6999	6,915,700.05	3,418,954.00	-50.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			328,216,569.18	311,485,157.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,836,787.69)	(2,654,700.00)	-94.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,587,484.94	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	729,954.00	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			16,587,484.94	(729,954.00)	-104.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,249,302.75)	(3,384,654.00)	-88.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,294,939.26	6,045,636.51	-82.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,294,939.26	6,045,636.51	-82.9%
d) Other Restatements		9795	0.00	4,643,804.49	New
e) Adjusted Beginning Balance (F1c + F1d)			35,294,939.26	10,689,441.00	-69.7%
2) Ending Balance, June 30 (E + F1e)			6,045,636.51	7,304,787.00	20.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	6,045,636.51	7,304,787.00	20.8%
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	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,605.83		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	68,574.62		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	234,742.49		
4) Due from Grantor Government		9290	19,534,309.05		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	6,045,636.51		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			25,892,868.50		
H. LIABILITIES					
1) Accounts Payable		9500	10,827,431.80		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,019,800.19		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			19,847,231.99		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			6,045,636.51		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	235,006,364.25	254,940,818.00	8.5%
Other Federal Revenue		8290	13,162,672.00	15,826,559.00	20.2%
TOTAL, FEDERAL REVENUE			248,169,036.25	270,767,377.00	9.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	18,941,090.30	19,030,169.00	0.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,941,090.30	19,030,169.00	0.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	15,042,898.53	18,282,911.00	21.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	193,481.66	750,000.00	287.6%
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	33,274.75	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			15,269,654.94	19,032,911.00	24.6%
TOTAL, REVENUES			282,379,781.49	308,830,457.00	9.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	97,383,444.67	95,502,092.00	-1.9%
Classified Supervisors' and Administrators' Salaries		2300	719,975.53	740,402.00	2.8%
Clerical, Technical and Office Salaries		2400	14,201,003.89	11,443,173.00	-19.4%
Other Classified Salaries		2900	3,551,701.37	3,635,236.00	2.4%
TOTAL, CLASSIFIED SALARIES			115,856,125.46	111,320,903.00	-3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,534,461.21	10,326,604.00	-17.6%
OASDI/Medicare/Alternative		3301-3302	8,320,563.75	8,373,265.00	0.6%
Health and Welfare Benefits		3401-3402	30,583,046.76	39,819,078.00	30.2%
Unemployment Insurance		3501-3502	337,538.96	333,963.00	-1.1%
Workers' Compensation		3601-3602	0.00	2,664,290.00	New
OPEB, Allocated		3701-3702	11,426,974.12	18,022,438.00	57.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,019,675.00	2,002,485.00	-33.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			66,222,259.80	81,542,123.00	23.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,024,718.06	15,963,047.00	427.8%
Noncapitalized Equipment		4400	335,248.27	914,982.00	172.9%
Food		4700	125,113,095.18	87,669,033.00	-29.9%
TOTAL, BOOKS AND SUPPLIES			128,473,061.51	104,547,062.00	-18.6%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	210,187.67	311,470.00	48.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,381,275.00	2,901,100.00	21.8%
Operations and Housekeeping Services		5500	6,456,178.69	5,560,545.00	-13.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	184,794.63	121,064.00	-34.5%
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	1,008,463.88	1,352,450.00	34.1%
Communications		5900	508,522.49	409,486.00	-19.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,749,422.36	10,656,115.00	-0.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	11,300.00	New
Equipment		6400	2,314,308.44	23,000.00	-99.0%
Equipment Replacement		6500	4,601,391.61	3,384,654.00	-26.4%
TOTAL, CAPITAL OUTLAY			6,915,700.05	3,418,954.00	-50.6%
OTHER OUTGO (excluding Transfers of Indirect 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 Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			328,216,569.18	311,485,157.00	-5.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	16,587,484.94	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			16,587,484.94	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	729,954.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	729,954.00	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%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		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)			16,587,484.94	(729,954.00)	-104.4%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	248,169,036.25	270,767,377.00	9.1%
3) Other State Revenue		8300-8599	18,941,090.30	19,030,169.00	0.5%
4) Other Local Revenue		8600-8799	15,269,654.94	19,032,911.00	24.6%
5) TOTAL, REVENUES			282,379,781.49	308,830,457.00	9.4%
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		321,757,581.57	305,909,641.00	-4.9%
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		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,458,987.61	5,575,516.00	-13.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			328,216,569.18	311,485,157.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(45,836,787.69)	(2,654,700.00)	-94.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,587,484.94	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	729,954.00	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			16,587,484.94	(729,954.00)	-104.4%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,249,302.75)	(3,384,654.00)	-88.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,294,939.26	6,045,636.51	-82.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,294,939.26	6,045,636.51	-82.9%
d) Other Restatements		9795	0.00	4,643,804.49	New
e) Adjusted Beginning Balance (F1c + F1d)			35,294,939.26	10,689,441.00	-69.7%
2) Ending Balance, June 30 (E + F1e)			6,045,636.51	7,304,787.00	20.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	6,045,636.51	7,304,787.00	20.8%
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	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2008-09	2009-10
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	24,503,803.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,438,087.92	3,500,000.00	1.8%
5) TOTAL, REVENUES			27,941,890.92	3,500,000.00	-87.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,926,338.58	10,417,588.00	111.5%
3) Employee Benefits		3000-3999	2,136,551.46	3,804,094.00	78.0%
4) Books and Supplies		4000-4999	2,153,126.56	32,862,862.00	1426.3%
5) Services and Other Operating Expenditures		5000-5999	54,983,359.13	85,010,655.91	54.6%
6) Capital Outlay		6000-6999	2,808,864.76	438,905.00	-84.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			67,008,240.49	132,534,104.91	97.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,066,349.57)	(129,034,104.91)	230.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000,000.00	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	(24,503,803.00)	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,496,197.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,570,152.57)	(129,034,104.91)	284.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	149,656,851.91	116,086,699.34	-22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			149,656,851.91	116,086,699.34	-22.4%
d) Other Restatements		9795	0.00	12,947,405.57	New
e) Adjusted Beginning Balance (F1c + F1d)			149,656,851.91	129,034,104.91	-13.8%
2) Ending Balance, June 30 (E + F1e)			116,086,699.34	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	116,086,699.34	0.00	-100.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	120,223,072.51		
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	723,389.07		
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			120,946,461.58		
H. LIABILITIES					
1) Accounts Payable		9500	4,859,762.24		
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			4,859,762.24		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			116,086,699.34		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	24,503,803.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			24,503,803.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,438,087.92	3,500,000.00	1.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,438,087.92	3,500,000.00	1.8%
TOTAL, REVENUES			27,941,890.92	3,500,000.00	-87.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,926,338.58	10,417,588.00	111.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,926,338.58	10,417,588.00	111.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	395.15	0.00	-100.0%
PERS		3201-3202	501,187.76	1,038,423.00	107.2%
OASDI/Medicare/Alternative		3301-3302	449,606.20	783,400.00	74.2%
Health and Welfare Benefits		3401-3402	760,970.47	1,059,990.00	39.3%
Unemployment Insurance		3501-3502	3,384.66	31,253.00	823.4%
Workers' Compensation		3601-3602	0.00	249,351.00	New
OPEB, Allocated		3701-3702	284,694.22	454,281.00	59.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	136,313.00	187,396.00	37.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,136,551.46	3,804,094.00	78.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,153,126.56	32,862,862.00	1426.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,153,126.56	32,862,862.00	1426.3%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	156,000.10	73,082.00	-53.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,827,359.03	84,937,573.91	54.9%
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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,983,359.13	85,010,655.91	54.6%
CAPITAL OUTLAY					
Land Improvements		6170	14,016.27	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,640,604.93	438,905.00	-83.4%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	154,243.56	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			2,808,864.76	438,905.00	-84.4%
OTHER OUTGO (excluding Transfers of Indirect 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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			67,008,240.49	132,534,104.91	97.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	30,000,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000,000.00	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%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	(24,503,803.00)	0.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(24,503,803.00)	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			5,496,197.00	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	24,503,803.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,438,087.92	3,500,000.00	1.8%
5) TOTAL, REVENUES			27,941,890.92	3,500,000.00	-87.5%
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		67,008,240.49	132,534,104.91	97.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			67,008,240.49	132,534,104.91	97.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(39,066,349.57)	(129,034,104.91)	230.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000,000.00	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	(24,503,803.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,496,197.00	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,570,152.57)	(129,034,104.91)	284.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	149,656,851.91	116,086,699.34	-22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			149,656,851.91	116,086,699.34	-22.4%
d) Other Restatements		9795	0.00	12,947,405.57	New
e) Adjusted Beginning Balance (F1c + F1d)			149,656,851.91	129,034,104.91	-13.8%
2) Ending Balance, June 30 (E + F1e)			116,086,699.34	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 (by Resource/Object)		9780	116,086,699.34	0.00	-100.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2008-09	2009-10
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	21,681,085.72	14,950,000.00	-31.0%
5) TOTAL, REVENUES			21,681,085.72	14,950,000.00	-31.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	48,967,511.64	85,814,281.00	75.2%
3) Employee Benefits		3000-3999	19,964,462.08	35,050,367.00	75.6%
4) Books and Supplies		4000-4999	5,052,045.00	15,829,418.00	213.3%
5) Services and Other Operating Expenditures		5000-5999	40,083,775.63	1,259,759.00	-96.9%
6) Capital Outlay		6000-6999	1,144,048,456.14	2,252,793,050.00	96.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,258,116,250.49	2,390,746,875.00	90.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,236,435,164.77)	(2,375,796,875.00)	92.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	191,744,152.08	0.00	-100.0%
b) Transfers Out		7600-7629	143,735,409.92	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	945,772,934.53	3,811,282,427.00	303.0%
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			993,781,676.69	3,811,282,427.00	283.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(242,653,488.08)	1,435,485,552.00	-691.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	940,128,199.26	721,152,064.18	-23.3%
b) Audit Adjustments		9793	23,677,353.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			963,805,552.26	721,152,064.18	-25.2%
d) Other Restatements		9795	0.00	104,162,382.77	New
e) Adjusted Beginning Balance (F1c + F1d)			963,805,552.26	825,314,446.95	-14.4%
2) Ending Balance, June 30 (E + F1e)			721,152,064.18	2,260,799,998.95	213.5%
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	717,352,064.18	2,256,999,998.95	214.6%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	914,675,381.49		
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	12,468,674.46		
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			931,244,266.52		
H. LIABILITIES					
1) Accounts Payable		9500	210,092,202.34		
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			210,092,202.34		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			721,152,064.18		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	292,627.32	300,000.00	2.5%
Interest		8660	20,861,890.03	13,950,000.00	-33.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	526,568.37	700,000.00	32.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,681,085.72	14,950,000.00	-31.0%
TOTAL, REVENUES			21,681,085.72	14,950,000.00	-31.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,540,058.70	24,340,287.00	222.8%
Classified Supervisors' and Administrators' Salaries		2300	6,894,836.48	9,996,672.00	45.0%
Clerical, Technical and Office Salaries		2400	34,417,889.11	51,289,996.00	49.0%
Other Classified Salaries		2900	114,727.35	187,326.00	63.3%
TOTAL, CLASSIFIED SALARIES			48,967,511.64	85,814,281.00	75.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	55,450.17	0.00	-100.0%
PERS		3201-3202	6,823,862.42	7,986,794.00	17.0%
OASDI/Medicare/Alternative		3301-3302	3,570,511.67	6,464,881.00	81.1%
Health and Welfare Benefits		3401-3402	5,881,339.18	11,660,562.00	98.3%
Unemployment Insurance		3501-3502	129,441.36	257,698.00	99.1%
Workers' Compensation		3601-3602	0.00	2,036,798.00	New
OPEB, Allocated		3701-3702	2,156,921.28	5,112,746.00	137.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,346,936.00	1,530,888.00	13.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,964,462.08	35,050,367.00	75.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,687,283.90	15,829,418.00	329.3%
Noncapitalized Equipment		4400	1,364,761.10	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,052,045.00	15,829,418.00	213.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	541.91	0.00	-100.0%
Travel and Conferences		5200	296,618.02	83,041.00	-72.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,655.31	221,528.00	8242.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,572,424.62	637,001.00	-97.3%
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	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	16,082,927.64	66,189.00	-99.6%
Communications		5900	128,608.13	252,000.00	95.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,083,775.63	1,259,759.00	-96.9%
CAPITAL OUTLAY					
Land		6100	204,961,410.97	224,674.00	-99.9%
Land Improvements		6170	4,436,970.98	0.00	-100.0%
Buildings and Improvements of Buildings		6200	908,262,818.04	2,252,568,376.00	148.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	2,793,709.89	0.00	-100.0%
Equipment		6400	23,591,993.20	0.00	-100.0%
Equipment Replacement		6500	1,553.06	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,144,048,456.14	2,252,793,050.00	96.9%
OTHER OUTGO (excluding Transfers of Indirect 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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,258,116,250.49	2,390,746,875.00	90.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	191,744,152.08	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			191,744,152.08	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	41,101,371.53	0.00	-100.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	102,634,038.39	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			143,735,409.92	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	945,772,934.53	3,811,282,427.00	303.0%
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			945,772,934.53	3,811,282,427.00	303.0%
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)			993,781,676.69	3,811,282,427.00	283.5%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	21,681,085.72	14,950,000.00	-31.0%
5) TOTAL, REVENUES			21,681,085.72	14,950,000.00	-31.0%
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		1,258,116,250.49	2,390,746,875.00	90.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,258,116,250.49	2,390,746,875.00	90.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,236,435,164.77)	(2,375,796,875.00)	92.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	191,744,152.08	0.00	-100.0%
b) Transfers Out		7600-7629	143,735,409.92	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	945,772,934.53	3,811,282,427.00	303.0%
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			993,781,676.69	3,811,282,427.00	283.5%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(242,653,488.08)	1,435,485,552.00	-691.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	940,128,199.26	721,152,064.18	-23.3%
b) Audit Adjustments		9793	23,677,353.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			963,805,552.26	721,152,064.18	-25.2%
d) Other Restatements		9795	0.00	104,162,382.77	New
e) Adjusted Beginning Balance (F1c + F1d)			963,805,552.26	825,314,446.95	-14.4%
2) Ending Balance, June 30 (E + F1e)			721,152,064.18	2,260,799,998.95	213.5%
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	717,352,064.18	2,256,999,998.95	214.6%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2008-09	2009-10
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	27,837,594.95	20,937,000.00	-24.8%
5) TOTAL, REVENUES			27,837,594.95	20,937,000.00	-24.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	303,047.74	320,500.00	5.8%
3) Employee Benefits		3000-3999	134,993.82	141,187.00	4.6%
4) Books and Supplies		4000-4999	129,379.76	26,581.00	-79.5%
5) Services and Other Operating Expenditures		5000-5999	967,781.07	12,000,943.00	1140.0%
6) Capital Outlay		6000-6999	64,651,701.36	11,765,540.00	-81.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			66,186,903.75	24,254,751.00	-63.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,349,308.80)	(3,317,751.00)	-91.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	274,197.54	0.00	-100.0%
b) Transfers Out		7600-7629	56,650,080.87	13,606,112.00	-76.0%
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			(56,375,883.33)	(13,606,112.00)	-75.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(94,725,192.13)	(16,923,863.00)	-82.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,354,798.41	68,307,921.28	-58.2%
b) Audit Adjustments		9793	(321,685.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			163,033,113.41	68,307,921.28	-58.1%
d) Other Restatements		9795	0.00	(48,884,057.83)	New
e) Adjusted Beginning Balance (F1c + F1d)			163,033,113.41	19,423,863.45	-88.1%
2) Ending Balance, June 30 (E + F1e)			68,307,921.28	2,500,000.45	-96.3%
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	68,307,921.28	2,500,000.45	-96.3%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	73,071,411.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	10,000.00		
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	3,641,848.74		
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			76,723,259.92		
H. LIABILITIES					
1) Accounts Payable		9500	8,415,338.64		
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			8,415,338.64		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			68,307,921.28		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	3,578,524.29	937,000.00	-73.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	24,259,070.66	20,000,000.00	-17.6%
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			27,837,594.95	20,937,000.00	-24.8%
TOTAL, REVENUES			27,837,594.95	20,937,000.00	-24.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	15,155.81	3,740.00	-75.3%
Classified Supervisors' and Administrators' Salaries		2300	64,490.36	57,927.00	-10.2%
Clerical, Technical and Office Salaries		2400	223,401.57	236,324.00	5.8%
Other Classified Salaries		2900	0.00	22,509.00	New
TOTAL, CLASSIFIED SALARIES			303,047.74	320,500.00	5.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	1.15	0.00	-100.0%
PERS		3201-3202	45,493.21	37,486.00	-17.6%
OASDI/Medicare/Alternative		3301-3302	22,490.84	24,102.00	7.2%
Health and Welfare Benefits		3401-3402	41,767.45	45,024.00	7.8%
Unemployment Insurance		3501-3502	872.71	972.00	11.4%
Workers' Compensation		3601-3602	0.00	7,711.00	New
OPEB, Allocated		3701-3702	15,951.46	20,127.00	26.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	8,417.00	5,765.00	-31.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			134,993.82	141,187.00	4.6%
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	115,294.18	26,581.00	-76.9%
Noncapitalized Equipment		4400	14,085.58	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			129,379.76	26,581.00	-79.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	470.15	1,300.00	176.5%
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	30,964.68	252,690.00	716.1%
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	936,346.24	11,746,553.00	1154.5%
Communications		5900	0.00	400.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			967,781.07	12,000,943.00	1140.0%
CAPITAL OUTLAY					
Land		6100	3,137,769.68	0.00	-100.0%
Land Improvements		6170	8.35	0.00	-100.0%
Buildings and Improvements of Buildings		6200	59,989,849.84	11,753,896.00	-80.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,524,073.49	11,644.00	-99.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			64,651,701.36	11,765,540.00	-81.8%
OTHER OUTGO (excluding Transfers of Indirect 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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			66,186,903.75	24,254,751.00	-63.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	274,197.54	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			274,197.54	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	12,375.07	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	56,637,705.80	13,606,112.00	-76.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			56,650,080.87	13,606,112.00	-76.0%
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)			(56,375,883.33)	(13,606,112.00)	-75.9%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	27,837,594.95	20,937,000.00	-24.8%
5) TOTAL, REVENUES			27,837,594.95	20,937,000.00	-24.8%
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		1,455,011.35	1,199,893.00	-17.5%
8) Plant Services	8000-8999		64,731,892.40	23,054,858.00	-64.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			66,186,903.75	24,254,751.00	-63.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(38,349,308.80)	(3,317,751.00)	-91.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	274,197.54	0.00	-100.0%
b) Transfers Out		7600-7629	56,650,080.87	13,606,112.00	-76.0%
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			(56,375,883.33)	(13,606,112.00)	-75.9%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(94,725,192.13)	(16,923,863.00)	-82.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,354,798.41	68,307,921.28	-58.2%
b) Audit Adjustments		9793	(321,685.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			163,033,113.41	68,307,921.28	-58.1%
d) Other Restatements		9795	0.00	(48,884,057.83)	New
e) Adjusted Beginning Balance (F1c + F1d)			163,033,113.41	19,423,863.45	-88.1%
2) Ending Balance, June 30 (E + F1e)			68,307,921.28	2,500,000.45	-96.3%
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	68,307,921.28	2,500,000.45	-96.3%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2008-09	2009-10
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	(3,814,201.38)	0.00	-100.0%
4) Other Local Revenue		8600-8799	357,267.80	350,000.00	-2.0%
5) TOTAL, REVENUES			(3,456,933.58)	350,000.00	-110.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,834.41	0.00	-100.0%
3) Employee Benefits		3000-3999	1,015.62	0.00	-100.0%
4) Books and Supplies		4000-4999	(132,878.07)	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	61.60	0.00	-100.0%
6) Capital Outlay		6000-6999	1,136,834.04	379,998.23	-66.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,007,867.60	379,998.23	-62.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,464,801.18)	(29,998.23)	-99.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	226,284.73	0.00	-100.0%
b) Transfers Out		7600-7629	289,731.31	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			(63,446.58)	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,528,247.76)	(29,998.23)	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,483,498.14	3,016.38	-99.9%
b) Audit Adjustments		9793	47,766.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,531,264.14	3,016.38	-99.9%
d) Other Restatements		9795	0.00	26,981.85	New
e) Adjusted Beginning Balance (F1c + F1d)			4,531,264.14	29,998.23	-99.3%
2) Ending Balance, June 30 (E + F1e)			3,016.38	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	3,016.38	0.00	-100.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,805,673.81		
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	90,269.67		
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			11,895,943.48		
H. LIABILITIES					
1) Accounts Payable		9500	11,892,927.10		
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			11,892,927.10		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,016.38		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	(3,814,201.38)	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			(3,814,201.38)	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	357,267.80	350,000.00	-2.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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			357,267.80	350,000.00	-2.0%
TOTAL, REVENUES			(3,456,933.58)	350,000.00	-110.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,834.41	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			2,834.41	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.13	0.00	-100.0%
PERS		3201-3202	233.45	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	213.54	0.00	-100.0%
Health and Welfare Benefits		3401-3402	354.58	0.00	-100.0%
Unemployment Insurance		3501-3502	1.96	0.00	-100.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	132.96	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	79.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,015.62	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	(132,518.08)	0.00	-100.0%
Noncapitalized Equipment		4400	(359.99)	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			(132,878.07)	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	61.60	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			61.60	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,137,088.44	379,998.23	-66.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	(254.40)	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,136,834.04	379,998.23	-66.6%
OTHER OUTGO (excluding Transfers of Indirect 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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,007,867.60	379,998.23	-62.3%

Description			2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
Resource Codes	Object Codes				
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		226,284.73	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			226,284.73	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund	7613		7,467.36	0.00	-100.0%
Other Authorized Interfund Transfers Out	7619		282,263.95	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			289,731.31	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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)			(63,446.58)	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	(3,814,201.38)	0.00	-100.0%
4) Other Local Revenue		8600-8799	357,267.80	350,000.00	-2.0%
5) TOTAL, REVENUES			(3,456,933.58)	350,000.00	-110.1%
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		1,007,867.60	379,998.23	-62.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,007,867.60	379,998.23	-62.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,464,801.18)	(29,998.23)	-99.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	226,284.73	0.00	-100.0%
b) Transfers Out		7600-7629	289,731.31	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			(63,446.58)	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,528,247.76)	(29,998.23)	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,483,498.14	3,016.38	-99.9%
b) Audit Adjustments		9793	47,766.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,531,264.14	3,016.38	-99.9%
d) Other Restatements		9795	0.00	26,981.85	New
e) Adjusted Beginning Balance (F1c + F1d)			4,531,264.14	29,998.23	-99.3%
2) Ending Balance, June 30 (E + F1e)			3,016.38	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 (by Resource/Object)		9780	3,016.38	0.00	-100.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2008-09	2009-10
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	914,160,309.62	2,429,628,655.00	165.8%
4) Other Local Revenue		8600-8799	11,411,967.59	2,570,000.00	-77.5%
5) TOTAL, REVENUES			925,572,277.21	2,432,198,655.00	162.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	601,857.61	0.00	-100.0%
3) Employee Benefits		3000-3999	313,071.35	0.00	-100.0%
4) Books and Supplies		4000-4999	93,228.28	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	170,457.35	0.00	-100.0%
6) Capital Outlay		6000-6999	904,313,254.25	1,736,735,912.00	92.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			905,491,868.84	1,736,735,912.00	91.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,080,408.37	695,462,743.00	3363.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,065,043.73	0.00	-100.0%
b) Transfers Out		7600-7629	107,338,960.60	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			(74,273,916.87)	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(54,193,508.50)	695,462,743.00	-1383.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	512,612,510.83	478,701,321.33	-6.6%
b) Audit Adjustments		9793	20,282,319.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			532,894,829.83	478,701,321.33	-10.2%
d) Other Restatements		9795	0.00	278,835,935.95	New
e) Adjusted Beginning Balance (F1c + F1d)			532,894,829.83	757,537,257.28	42.2%
2) Ending Balance, June 30 (E + F1e)			478,701,321.33	1,453,000,000.28	203.5%
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	478,701,321.33	1,453,000,000.28	203.5%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	611,030,868.36		
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	1,677,679.15		
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			612,708,547.51		
H. LIABILITIES					
1) Accounts Payable		9500	134,007,226.18		
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			134,007,226.18		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			478,701,321.33		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	914,160,309.62	2,429,628,655.00	165.8%
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			914,160,309.62	2,429,628,655.00	165.8%
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	11,411,967.59	2,570,000.00	-77.5%
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			11,411,967.59	2,570,000.00	-77.5%
TOTAL, REVENUES			925,572,277.21	2,432,198,655.00	162.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	601,857.61	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			601,857.61	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	48.92	0.00	-100.0%
PERS		3201-3202	109,186.32	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	56,224.56	0.00	-100.0%
Health and Welfare Benefits		3401-3402	95,134.56	0.00	-100.0%
Unemployment Insurance		3501-3502	423.73	0.00	-100.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	35,588.26	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	16,465.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			313,071.35	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,484.83	0.00	-100.0%
Noncapitalized Equipment		4400	45,743.45	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			93,228.28	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,973.31	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	126,220.28	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	32,263.76	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			170,457.35	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	56,066,237.19	0.00	-100.0%
Land Improvements		6170	789,014.45	0.00	-100.0%
Buildings and Improvements of Buildings		6200	844,550,232.47	1,736,735,912.00	105.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,907,770.06	0.00	-100.0%
Equipment Replacement		6500	0.08	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			904,313,254.25	1,736,735,912.00	92.1%
OTHER OUTGO (excluding Transfers of Indirect 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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			905,491,868.84	1,736,735,912.00	91.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	33,065,043.73	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			33,065,043.73	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	1,494,744.67	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	105,844,215.93	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			107,338,960.60	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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)			(74,273,916.87)	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	914,160,309.62	2,429,628,655.00	165.8%
4) Other Local Revenue		8600-8799	11,411,967.59	2,570,000.00	-77.5%
5) TOTAL, REVENUES			925,572,277.21	2,432,198,655.00	162.8%
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		0.00	0.00	0.0%
8) Plant Services	8000-8999		905,491,868.84	1,736,735,912.00	91.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			905,491,868.84	1,736,735,912.00	91.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			20,080,408.37	695,462,743.00	3363.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,065,043.73	0.00	-100.0%
b) Transfers Out		7600-7629	107,338,960.60	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			(74,273,916.87)	0.00	-100.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(54,193,508.50)	695,462,743.00	-1383.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	512,612,510.83	478,701,321.33	-6.6%
b) Audit Adjustments		9793	20,282,319.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			532,894,829.83	478,701,321.33	-10.2%
d) Other Restatements		9795	0.00	278,835,935.95	New
e) Adjusted Beginning Balance (F1c + F1d)			532,894,829.83	757,537,257.28	42.2%
2) Ending Balance, June 30 (E + F1e)			478,701,321.33	1,453,000,000.28	203.5%
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	478,701,321.33	1,453,000,000.28	203.5%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2008-09	2009-10
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,003.98	5,708,232.00	29937.0%
3) Other State Revenue		8300-8599	31,409,281.00	14,567,801.00	-53.6%
4) Other Local Revenue		8600-8799	31,997,851.00	21,560,167.00	-32.6%
5) TOTAL, REVENUES			63,426,135.98	41,836,200.00	-34.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,422,517.55	1,904.00	-99.9%
3) Employee Benefits		3000-3999	638,371.10	31,565.00	-95.1%
4) Books and Supplies		4000-4999	542,244.80	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	10,299,679.52	16,351,387.00	58.8%
6) Capital Outlay		6000-6999	32,631,417.23	197,691,636.73	505.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			45,534,230.20	214,076,492.73	370.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,891,905.78	(172,240,292.73)	-1062.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,603,752.57	0.00	-100.0%
b) Transfers Out		7600-7629	180,590,844.07	13,379,630.00	-92.6%
2) Other Sources/Uses					
a) Sources		8930-8979	130,560,429.76	93,965,000.00	-28.0%
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			(33,426,661.74)	80,585,370.00	-341.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,534,755.96)	(91,654,922.73)	490.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,728,439.15	197,086,712.19	-6.9%
b) Audit Adjustments		9793	893,029.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			212,621,468.15	197,086,712.19	-7.3%
d) Other Restatements		9795	0.00	8,129,234.32	New
e) Adjusted Beginning Balance (F1c + F1d)			212,621,468.15	205,215,946.51	-3.5%
2) Ending Balance, June 30 (E + F1e)			197,086,712.19	113,561,023.78	-42.4%
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	196,838,269.13	113,561,023.78	-42.3%
c) Undesignated Amount		9790	248,443.06		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	161,241,693.23		
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	40,027,560.09		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,293,032.51		
4) Due from Grantor Government		9290	1,931,033.75		
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			206,493,319.58		
H. LIABILITIES					
1) Accounts Payable		9500	7,917,631.82		
2) Due to Grantor Governments		9590	1,488,975.57		
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			9,406,607.39		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			197,086,712.19		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	19,003.98	5,708,232.00	29937.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			19,003.98	5,708,232.00	29937.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	31,409,281.00	14,567,801.00	-53.6%
TOTAL, OTHER STATE REVENUE			31,409,281.00	14,567,801.00	-53.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	1,295,513.84	3,900,000.00	201.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,577,997.83	577,167.00	-87.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	26,124,339.33	17,083,000.00	-34.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,997,851.00	21,560,167.00	-32.6%
TOTAL, REVENUES			63,426,135.98	41,836,200.00	-34.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,369,749.40	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	52,768.15	1,904.00	-96.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,422,517.55	1,904.00	-99.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	120.25	0.00	-100.0%
PERS		3201-3202	150,939.74	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	135,211.41	152.00	-99.9%
Health and Welfare Benefits		3401-3402	226,873.39	0.00	-100.0%
Unemployment Insurance		3501-3502	1,146.38	6.00	-99.5%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	84,872.93	4,624.00	-94.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	39,207.00	26,783.00	-31.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			638,371.10	31,565.00	-95.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	552,749.40	0.00	-100.0%
Noncapitalized Equipment		4400	(10,504.60)	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			542,244.80	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	32,483.65	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	564.48	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,173,656.03	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	9,092,975.36	16,351,387.00	79.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,299,679.52	16,351,387.00	58.8%
CAPITAL OUTLAY					
Land		6100	7,527,386.73	17,982.00	-99.8%
Land Improvements		6170	109,669.77	2,320,877.00	2016.2%
Buildings and Improvements of Buildings		6200	20,788,074.64	191,843,324.73	822.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	2,522,766.55	0.00	-100.0%
Equipment		6400	1,676,743.79	3,509,453.00	109.3%
Equipment Replacement		6500	6,775.75	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			32,631,417.23	197,691,636.73	505.8%
OTHER OUTGO (excluding Transfers of Indirect 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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			45,534,230.20	214,076,492.73	370.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	2,763.29	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	16,600,989.28	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			16,603,752.57	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	38,185,478.47	4,000,000.00	-89.5%
To: State School Building Fund/ County School Facilities Fund		7613	5,411,466.06	0.00	-100.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	136,993,899.54	9,379,630.00	-93.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			180,590,844.07	13,379,630.00	-92.6%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	9,610,429.76	7,800,000.00	-18.8%
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	120,950,000.00	86,165,000.00	-28.8%
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			130,560,429.76	93,965,000.00	-28.0%
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)			(33,426,661.74)	80,585,370.00	-341.1%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,003.98	5,708,232.00	29937.0%
3) Other State Revenue		8300-8599	31,409,281.00	14,567,801.00	-53.6%
4) Other Local Revenue		8600-8799	31,997,851.00	21,560,167.00	-32.6%
5) TOTAL, REVENUES			63,426,135.98	41,836,200.00	-34.0%
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		45,534,230.20	214,076,492.73	370.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			45,534,230.20	214,076,492.73	370.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,891,905.78	(172,240,292.73)	-1062.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,603,752.57	0.00	-100.0%
b) Transfers Out		7600-7629	180,590,844.07	13,379,630.00	-92.6%
2) Other Sources/Uses					
a) Sources		8930-8979	130,560,429.76	93,965,000.00	-18.8%
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			(33,426,661.74)	80,585,370.00	-96.4%

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

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,534,755.96)	(91,654,922.73)	490.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,728,439.15	197,086,712.19	-6.9%
b) Audit Adjustments		9793	893,029.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			212,621,468.15	197,086,712.19	-7.3%
d) Other Restatements		9795	0.00	8,129,234.32	New
e) Adjusted Beginning Balance (F1c + F1d)			212,621,468.15	205,215,946.51	-3.5%
2) Ending Balance, June 30 (E + F1e)			197,086,712.19	113,561,023.78	-42.4%
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	196,838,269.13	113,561,023.78	-42.3%
c) Undesignated Amount		9790	248,443.06		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2008-09	2009-10
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	3,992,801.00	4,991,783.00	25.0%
4) Other Local Revenue		8600-8799	613,694,041.00	597,520,612.00	-2.6%
5) TOTAL, REVENUES			617,686,842.00	602,512,395.00	-2.5%
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 Costs)		7100-7299, 7400-7499	576,185,881.00	593,512,701.00	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			576,185,881.00	593,512,701.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,500,961.00	8,999,694.00	-78.3%
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	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,500,961.00	8,999,694.00	-78.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	447,879,518.60	489,380,479.60	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			447,879,518.60	489,380,479.60	9.3%
d) Other Restatements		9795	0.00	1,619,826.00	New
e) Adjusted Beginning Balance (F1c + F1d)			447,879,518.60	491,000,305.60	9.6%
2) Ending Balance, June 30 (E + F1e)			489,380,479.60	499,999,999.60	2.2%
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	0.00	0.00	0.0%
c) Undesignated Amount		9790	489,380,479.60		
d) Unappropriated Amount		9790		499,999,999.60	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	489,380,479.60		
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	80,452,833.02		
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			569,833,312.62		
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	80,452,833.02		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			80,452,833.02		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			489,380,479.60		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	3,992,801.00	4,991,783.00	25.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,992,801.00	4,991,783.00	25.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	502,305,824.00	493,481,687.00	-1.8%
Unsecured Roll		8612	26,214,300.00	23,599,855.00	-10.0%
Prior Years' Taxes		8613	44,377,353.00	24,834,274.00	-44.0%
Supplemental Taxes		8614	15,381,352.00	32,119,370.00	108.8%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	6,292,577.00	0.00	-100.0%
Interest		8660	5,927,203.00	5,671,943.00	-4.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	13,195,432.00	17,813,483.00	35.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			613,694,041.00	597,520,612.00	-2.6%
TOTAL, REVENUES			617,686,842.00	602,512,395.00	-2.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	228,825,000.00	593,512,701.00	159.4%
Bond Interest and Other Service Charges		7434	347,360,881.00	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 Costs)			576,185,881.00	593,512,701.00	3.0%
TOTAL, EXPENDITURES			576,185,881.00	593,512,701.00	3.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	3,992,801.00	4,991,783.00	25.0%
4) Other Local Revenue		8600-8799	613,694,041.00	597,520,612.00	-2.6%
5) TOTAL, REVENUES			617,686,842.00	602,512,395.00	-2.5%
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	576,185,881.00	593,512,701.00	3.0%
10) TOTAL, EXPENDITURES			576,185,881.00	593,512,701.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			41,500,961.00	8,999,694.00	-78.3%
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	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,500,961.00	8,999,694.00	-78.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	447,879,518.60	489,380,479.60	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			447,879,518.60	489,380,479.60	9.3%
d) Other Restatements		9795	0.00	1,619,826.00	New
e) Adjusted Beginning Balance (F1c + F1d)			447,879,518.60	491,000,305.60	9.6%
2) Ending Balance, June 30 (E + F1e)			489,380,479.60	499,999,999.60	2.2%
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	0.00	0.00	0.0%
c) Undesignated Amount		9790	489,380,479.60		
d) Unappropriated Amount		9790		499,999,999.60	

Resource	Description	2008-09	2009-10
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	167,977.67	0.00	-100.0%
4) Other Local Revenue		8600-8799	253,514.67	0.00	-100.0%
5) TOTAL, REVENUES			421,492.34	0.00	-100.0%
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 Costs)		7100-7299, 7400-7499	285,095.45	209,159.74	-26.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			285,095.45	209,159.74	-26.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			136,396.89	(209,159.74)	-253.3%
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	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			136,396.89	(209,159.74)	-253.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,432.62	228,829.51	147.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,432.62	228,829.51	147.6%
d) Other Restatements		9795	0.00	(19,669.77)	New
e) Adjusted Beginning Balance (F1c + F1d)			92,432.62	209,159.74	126.3%
2) Ending Balance, June 30 (E + F1e)			228,829.51	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	0.00	0.00	0.0%
c) Undesignated Amount		9790	228,829.51		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	227,630.42		
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	1,199.09		
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			228,829.51		
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)			228,829.51		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	1,851.21	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	166,126.46	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			167,977.67	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	218,654.37	0.00	-100.0%
Unsecured Roll		8612	7,621.60	0.00	-100.0%
Prior Years' Taxes		8613	14,546.93	0.00	-100.0%
Supplemental Taxes		8614	5,446.51	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	2,035.92	0.00	-100.0%
Interest		8660	5,209.34	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			253,514.67	0.00	-100.0%
TOTAL, REVENUES			421,492.34	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	285,083.06	209,159.74	-26.6%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	12.39	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			285,095.45	209,159.74	-26.6%
TOTAL, EXPENDITURES			285,095.45	209,159.74	-26.6%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	2008-09 Unaudited Actuals	2009-10 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	167,977.67	0.00	-100.0%
4) Other Local Revenue		8600-8799	253,514.67	0.00	-100.0%
5) TOTAL, REVENUES			421,492.34	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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	285,095.45	209,159.74	-26.6%
10) TOTAL, EXPENDITURES			285,095.45	209,159.74	-26.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			136,396.89	(209,159.74)	-253.3%
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	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			136,396.89	(209,159.74)	-253.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,432.62	228,829.51	147.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,432.62	228,829.51	147.6%
d) Other Restatements		9795	0.00	(19,669.77)	New
e) Adjusted Beginning Balance (F1c + F1d)			92,432.62	209,159.74	126.3%
2) Ending Balance, June 30 (E + F1e)			228,829.51	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 (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	228,829.51		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2008-09	2009-10
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	2,302,739.74	1,027,772.00	-55.4%
5) TOTAL, REVENUES			2,302,739.74	1,027,772.00	-55.4%
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 Costs)		7100-7299, 7400-7499	194,528,637.79	48,914,649.00	-74.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			194,528,637.79	48,914,649.00	-74.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(192,225,898.05)	(47,886,877.00)	-75.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	208,315,396.27	55,127,546.00	-73.5%
b) Transfers Out		7600-7629	230,834.21	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	163,382.87	0.00	-100.0%
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			208,247,944.93	55,127,546.00	-73.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,022,046.88	7,240,669.00	-54.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,120,528.37	65,142,575.25	32.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,120,528.37	65,142,575.25	32.6%
d) Other Restatements		9795	0.00	107,378,366.36	New
e) Adjusted Beginning Balance (F1c + F1d)			49,120,528.37	172,520,941.61	251.2%
2) Ending Balance, June 30 (E + F1e)			65,142,575.25	179,761,610.61	176.0%
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		9790	65,142,575.25		
d) Unappropriated Amount		9790		179,761,610.61	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,194,579.11		
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	26,870,541.25		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	17,759,841.50		
3) Accounts Receivable		9200	2,351,777.11		
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			65,176,738.97		
H. LIABILITIES					
1) Accounts Payable		9500	34,163.72		
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			34,163.72		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			65,142,575.25		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	2,294,099.32	1,027,772.00	-55.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,640.42	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			2,302,739.74	1,027,772.00	-55.4%
TOTAL, REVENUES			2,302,739.74	1,027,772.00	-55.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	15,808,637.79	16,525,773.00	4.5%
Other Debt Service - Principal		7439	178,720,000.00	32,388,876.00	-81.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			194,528,637.79	48,914,649.00	-74.9%
TOTAL, EXPENDITURES			194,528,637.79	48,914,649.00	-74.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	208,315,396.27	55,127,546.00	-73.5%
(a) TOTAL, INTERFUND TRANSFERS IN			208,315,396.27	55,127,546.00	-73.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	230,834.21	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			230,834.21	0.00	-100.0%
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	163,382.87	0.00	-100.0%
(c) TOTAL, SOURCES			163,382.87	0.00	-100.0%
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)			208,247,944.93	55,127,546.00	-73.5%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	2,302,739.74	1,027,772.00	-55.4%
5) TOTAL, REVENUES			2,302,739.74	1,027,772.00	-55.4%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	194,528,637.79	48,914,649.00	-74.9%
10) TOTAL, EXPENDITURES			194,528,637.79	48,914,649.00	-74.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(192,225,898.05)	(47,886,877.00)	-75.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	208,315,396.27	55,127,546.00	-73.5%
b) Transfers Out		7600-7629	230,834.21	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	163,382.87	0.00	-100.0%
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			208,247,944.93	55,127,546.00	-73.5%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,022,046.88	7,240,669.00	-54.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,120,528.37	65,142,575.25	32.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,120,528.37	65,142,575.25	32.6%
d) Other Restatements		9795	0.00	107,378,366.36	New
e) Adjusted Beginning Balance (F1c + F1d)			49,120,528.37	172,520,941.61	251.2%
2) Ending Balance, June 30 (E + F1e)			65,142,575.25	179,761,610.61	176.0%
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	65,142,575.25		
d) Unappropriated Amount		9790		179,761,610.61	

Resource	Description	2008-09	2009-10
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	204,445,976.00	246,166,310.00	20.4%
2) Federal Revenue		8100-8299	48,640,284.00	36,774,553.00	-24.4%
3) Other State Revenue		8300-8599	92,805,410.00	85,685,483.00	-7.7%
4) Other Local Revenue		8600-8799	23,881,531.00	14,661,294.00	-38.6%
5) TOTAL, REVENUES			369,773,201.00	383,287,640.00	3.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	120,367,354.00	139,694,564.00	16.1%
2) Classified Salaries		2000-2999	34,017,846.00	35,147,807.00	3.3%
3) Employee Benefits		3000-3999	33,200,862.00	40,949,540.00	23.3%
4) Books and Supplies		4000-4999	35,698,703.00	38,586,469.00	8.1%
5) Services and Other Operating Expenses		5000-5999	99,551,697.00	93,143,549.00	-6.4%
6) Depreciation		6000-6999	2,520,591.00	2,707,130.00	7.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,421,004.00	674,267.00	-52.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			326,778,057.00	350,903,326.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,995,144.00	32,384,314.00	-24.7%
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	346,892.00	728,640.00	110.0%
b) Uses		7630-7699	6,678,346.00	1,616,973.00	-75.8%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,331,454.00)	(888,333.00)	-86.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			36,663,690.00	31,495,981.00	-14.1%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	89,502,873.00	131,342,198.00	46.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,502,873.00	131,342,198.00	46.7%
d) Other Restatements		9795	5,175,635.00	(16,281,690.00)	-414.6%
e) Adjusted Beginning Net Assets (F1c + F1d)			94,678,508.00	115,060,508.00	21.5%
2) Ending Net Assets, June 30 (E + F1e)			131,342,198.00	146,556,489.00	11.6%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	321,683.00	14,500.00	-95.5%
Stores		9712	0.00	11,000.00	New
Prepaid Expenditures		9713	2,451,057.00	230,646.00	-90.6%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	489,934.00	New
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	17,511,453.00	New
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		9790	128,569,458.00		
d) Unappropriated Amount		9790		128,298,956.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,879,616.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	42,775,687.00		
c) in Revolving Fund		9130	321,683.00		
d) with Fiscal Agent		9135	284,871.00		
e) collections awaiting deposit		9140	9,125.00		
2) Investments		9150	6,624,098.00		
3) Accounts Receivable		9200	40,121,867.00		
4) Due from Grantor Government		9290	11,083,111.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	2,451,057.00		
8) Other Current Assets		9340	6,771,549.00		
9) Fixed Assets					
a) Land		9410	1,816,014.00		
b) Land Improvements		9420	10,507,482.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	65,431,656.00		
e) Accumulated Depreciation - Buildings		9435	(3,823,890.00)		
f) Equipment		9440	7,615,956.00		
g) Accumulated Depreciation - Equipment		9445	(3,915,769.00)		
h) Work in Progress		9450	4,954,761.00		
10) TOTAL, ASSETS			202,908,874.00		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	33,548,483.00		
2) Due to Grantor Governments		9590	1,286,785.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	22,426,588.00		
5) Deferred Revenue		9650	3,161,470.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	25,697.00		
b) Compensated Absences		9665	3,847.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	328,573.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	10,785,233.00		
7) TOTAL, LIABILITIES			71,566,676.00		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			131,342,198.00		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	160,057,057.00	194,121,636.00	21.3%
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	44,388,919.00	52,044,674.00	17.2%
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			204,445,976.00	246,166,310.00	20.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	4,609,939.00	2,140,403.00	-53.6%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	9,150,906.00	11,906,660.00	30.1%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	31,011,700.00	20,195,816.00	-34.9%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	3,790.00	1,702.00	-55.1%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	3,863,949.00	2,529,972.00	-34.5%
TOTAL, FEDERAL REVENUE			48,640,284.00	36,774,553.00	-24.4%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	15,724,479.00	20,236,183.00	28.7%
Prior Years	6500	8319	1,663,468.00	0.00	-100.0%
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	5,268.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,930,824.00	12,108,300.00	527.1%
All Other State Apportionments - Prior Years		8319	51,298.00	16,230.00	-68.4%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	6,824,297.00	9,581,254.00	40.4%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	26,118,984.00	0.00	-100.0%
Child Nutrition Programs		8520	1,816,111.00	1,772,776.00	-2.4%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,034,070.00	4,863,705.00	20.6%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	145,729.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	116.00	158.00	36.2%
Staff Development	7294, 7295, 7296	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	6650-6690	8590	350.00	271.00	-22.6%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	110,093.00	0.00	-100.0%
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	34,380,323.00	37,106,606.00	7.9%
TOTAL, OTHER STATE REVENUE			92,805,410.00	85,685,483.00	-7.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	701,266.00	845,991.00	20.6%
All Other Sales		8639	481,103.00	408,136.00	-15.2%
Leases and Rentals		8650	69,618.00	0.00	-100.0%
Interest		8660	382,491.00	145,824.00	-61.9%
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	22,247,053.00	13,261,343.00	-40.4%
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			23,881,531.00	14,661,294.00	-38.6%
TOTAL, REVENUES			369,773,201.00	383,287,640.00	3.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	97,072,831.00	111,718,340.00	15.1%
Certificated Pupil Support Salaries		1200	2,571,516.00	2,820,733.00	9.7%
Certificated Supervisors' and Administrators' Salaries		1300	17,971,483.00	21,000,737.00	16.9%
Other Certificated Salaries		1900	2,751,524.00	4,154,754.00	51.0%
TOTAL, CERTIFICATED SALARIES			120,367,354.00	139,694,564.00	16.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	9,822,204.00	10,541,015.00	7.3%
Classified Support Salaries		2200	4,108,324.00	4,838,160.00	17.8%
Classified Supervisors' and Administrators' Salaries		2300	4,731,925.00	5,786,019.00	22.3%
Clerical, Technical and Office Salaries		2400	9,307,937.00	9,061,049.00	-2.7%
Other Classified Salaries		2900	6,047,456.00	4,921,564.00	-18.6%
TOTAL, CLASSIFIED SALARIES			34,017,846.00	35,147,807.00	3.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,406,702.00	11,301,019.00	20.1%
PERS		3201-3202	1,551,273.00	1,592,964.00	2.7%
OASDI/Medicare/Alternative		3301-3302	4,748,779.00	4,972,710.00	4.7%
Health and Welfare Benefits		3401-3402	14,077,955.00	17,843,213.00	26.7%
Unemployment Insurance		3501-3502	1,172,636.00	1,196,005.00	2.0%
Workers' Compensation		3601-3602	1,952,292.00	3,521,024.00	80.4%
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	291,225.00	522,605.00	79.5%
TOTAL, EMPLOYEE BENEFITS			33,200,862.00	40,949,540.00	23.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,280,790.00	5,309,411.00	24.0%
Books and Other Reference Materials		4200	1,704,755.00	2,266,308.00	32.9%
Materials and Supplies		4300	12,385,388.00	11,129,207.00	-10.1%
Noncapitalized Equipment		4400	4,068,642.00	3,301,974.00	-18.8%
Food		4700	13,259,128.00	16,579,569.00	25.0%
TOTAL, BOOKS AND SUPPLIES			35,698,703.00	38,586,469.00	8.1%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,019,531.00	1,792,841.00	-11.2%
Dues and Memberships		5300	616,027.00	735,804.00	19.4%
Insurance		5400-5450	2,503,441.00	2,957,516.00	18.1%
Operations and Housekeeping Services		5500	9,014,250.00	5,570,539.00	-38.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,030,650.00	40,937,032.00	20.3%
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	49,954,127.00	39,657,206.00	-20.6%
Communications		5900	1,413,671.00	1,492,611.00	5.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			99,551,697.00	93,143,549.00	-6.4%
DEPRECIATION					
Depreciation Expense		6900	2,520,591.00	2,707,130.00	7.4%
TOTAL, DEPRECIATION			2,520,591.00	2,707,130.00	7.4%
OTHER OUTGO (excluding Transfers of Indirect 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	1,421,004.00	674,267.00	-52.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,421,004.00	674,267.00	-52.5%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			326,778,057.00	350,903,326.00	7.4%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	346,892.00	728,640.00	110.0%
(c) TOTAL, SOURCES			346,892.00	728,640.00	110.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	6,678,346.00	1,616,973.00	-75.8%
(d) TOTAL, USES			6,678,346.00	1,616,973.00	-75.8%
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		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)			(6,331,454.00)	(888,333.00)	-86.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	204,445,976.00	246,166,310.00	20.4%
2) Federal Revenue		8100-8299	48,640,284.00	36,774,553.00	-24.4%
3) Other State Revenue		8300-8599	92,805,410.00	85,685,483.00	-7.7%
4) Other Local Revenue		8600-8799	23,881,531.00	14,661,294.00	-38.6%
5) TOTAL, REVENUES			369,773,201.00	383,287,640.00	3.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		150,514,329.00	173,568,272.00	15.3%
2) Instruction - Related Services	2000-2999		54,119,343.00	62,138,117.00	14.8%
3) Pupil Services	3000-3999		20,389,513.00	22,704,347.00	11.4%
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		3,133,549.00	2,923,269.00	-6.7%
8) Plant Services	8000-8999		97,200,319.00	88,895,054.00	-8.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,421,004.00	674,267.00	-52.5%
10) TOTAL, EXPENSES			326,778,057.00	350,903,326.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			42,995,144.00	32,384,314.00	-24.7%
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	346,892.00	728,640.00	110.0%
b) Uses		7630-7699	6,678,346.00	1,616,973.00	-75.8%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,331,454.00)	(888,333.00)	-86.0%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			36,663,690.00	31,495,981.00	-14.1%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	89,502,873.00	131,342,198.00	46.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,502,873.00	131,342,198.00	46.7%
d) Other Restatements		9795	5,175,635.00	(16,281,690.00)	-414.6%
e) Adjusted Beginning Net Assets (F1c + F1d)			94,678,508.00	115,060,508.00	21.5%
2) Ending Net Assets, June 30 (E + F1e)			131,342,198.00	146,556,489.00	11.6%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	321,683.00	14,500.00	-95.5%
Stores		9712	0.00	11,000.00	New
Prepaid Expenditures		9713	2,451,057.00	230,646.00	-90.6%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	489,934.00	New
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	17,511,453.00	New
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	128,569,458.00		
d) Unappropriated Amount		9790		128,298,956.00	

Resource	Description	2008-09	2009-10
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	914,789,389.08	1,058,764,428.00	15.7%
5) TOTAL, REVENUES			914,789,389.08	1,058,764,428.00	15.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	201,077.71	157,720.00	-21.6%
2) Classified Salaries		2000-2999	7,352,833.52	6,920,594.00	-5.9%
3) Employee Benefits		3000-3999	3,349,574.75	3,556,531.00	6.2%
4) Books and Supplies		4000-4999	401,563.65	245,912.00	-38.8%
5) Services and Other Operating Expenses		5000-5999	1,013,553,464.22	1,052,707,848.00	3.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,024,858,513.85	1,063,588,605.00	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(110,069,124.77)	(4,824,177.00)	-95.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,981,660.61	10,400,000.00	-19.9%
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			12,981,660.61	10,400,000.00	-19.9%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(97,087,464.16)	5,575,823.00	-105.7%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	137,929,046.31	40,841,582.15	-70.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,929,046.31	40,841,582.15	-70.4%
d) Other Restatements		9795	0.00	3,980,936.10	New
e) Adjusted Beginning Net Assets (F1c + F1d)			137,929,046.31	44,822,518.25	-67.5%
2) Ending Net Assets, June 30 (E + F1e)			40,841,582.15	50,398,341.25	23.4%
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	13,353,221.33	11,577,044.00	-13.3%
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	24,988,361.19	35,971,296.92	44.0%
c) Undesignated Amount		9790	(0.37)		
d) Unappropriated Amount		9790		350,000.33	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	536,687,518.74		
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	59,980,950.10		
3) Accounts Receivable		9200	6,067,030.78		
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	13,353,221.33		
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			618,588,720.95		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	577,747,138.80		
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					
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			577,747,138.80		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			40,841,582.15		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	22,414,797.60	12,852,000.00	-42.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	887,246,045.41	1,045,912,428.00	17.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,128,546.07	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			914,789,389.08	1,058,764,428.00	15.7%
TOTAL, REVENUES			914,789,389.08	1,058,764,428.00	15.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	201,077.71	157,720.00	-21.6%
TOTAL, CERTIFICATED SALARIES			201,077.71	157,720.00	-21.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	253,679.47	179,670.00	-29.2%
Classified Supervisors' and Administrators' Salaries		2300	1,394,931.30	1,404,027.00	0.7%
Clerical, Technical and Office Salaries		2400	5,685,423.17	5,266,544.00	-7.4%
Other Classified Salaries		2900	18,799.58	70,353.00	274.2%
TOTAL, CLASSIFIED SALARIES			7,352,833.52	6,920,594.00	-5.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	33,152.86	12,697.00	-61.7%
PERS		3201-3202	1,069,641.37	1,069,356.00	0.0%
OASDI/Medicare/Alternative		3301-3302	532,016.14	522,531.00	-1.8%
Health and Welfare Benefits		3401-3402	1,125,675.84	1,130,741.00	0.4%
Unemployment Insurance		3501-3502	22,561.69	21,319.00	-5.5%
Workers' Compensation		3601-3602	0.00	169,429.00	New
OPEB, Allocated		3701-3702	395,506.85	505,967.00	27.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	171,020.00	124,491.00	-27.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,349,574.75	3,556,531.00	6.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	339,676.11	244,912.00	-27.9%
Noncapitalized Equipment		4400	61,887.54	1,000.00	-98.4%
TOTAL, BOOKS AND SUPPLIES			401,563.65	245,912.00	-38.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	25,949.85	106,126.00	309.0%
Dues and Memberships		5300	10,831.66	1,750.00	-83.8%
Insurance		5400-5450	2,239,030.00	2,420,664.00	8.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,739.27	3,200.00	-44.2%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,011,240,152.67	1,050,130,245.00	3.8%
Communications		5900	31,760.77	45,863.00	44.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,013,553,464.22	1,052,707,848.00	3.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,024,858,513.85	1,063,588,605.00	3.8%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	12,981,660.61	10,400,000.00	-19.9%
(a) TOTAL, INTERFUND TRANSFERS IN			12,981,660.61	10,400,000.00	-19.9%
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)			12,981,660.61	10,400,000.00	-19.9%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	914,789,389.08	1,058,764,428.00	15.7%
5) TOTAL, REVENUES			914,789,389.08	1,058,764,428.00	15.7%
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		1,024,858,513.85	1,063,588,605.00	3.8%
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			1,024,858,513.85	1,063,588,605.00	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(110,069,124.77)	(4,824,177.00)	-95.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,981,660.61	10,400,000.00	-19.9%
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			12,981,660.61	10,400,000.00	-19.9%

Description	Function Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(97,087,464.16)	5,575,823.00	-105.7%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	137,929,046.31	40,841,582.15	-70.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,929,046.31	40,841,582.15	-70.4%
d) Other Restatements		9795	0.00	3,980,936.10	New
e) Adjusted Beginning Net Assets (F1c + F1d)			137,929,046.31	44,822,518.25	-67.5%
2) Ending Net Assets, June 30 (E + F1e)			40,841,582.15	50,398,341.25	23.4%
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	13,353,221.33	11,577,044.00	-13.3%
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	24,988,361.19	35,971,296.92	44.0%
c) Undesignated Amount		9790	(0.37)		
d) Unappropriated Amount		9790		350,000.33	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	413,895.17	300,000.00	-27.5%
5) TOTAL, REVENUES			413,895.17	300,000.00	-27.5%
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	2,267,733.27	2,228,428.89	-1.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,267,733.27	2,228,428.89	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,853,838.10)	(1,928,428.89)	4.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(1,853,838.10)	(1,928,428.89)	4.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,853,838.10	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,853,838.10	0.00	-100.0%
d) Other Restatements		9795	0.00	1,928,428.89	New
e) Adjusted Beginning Net Assets (F1c + F1d)			1,853,838.10	1,928,428.89	4.0%
2) Ending Net Assets, June 30 (E + F1e)			0.00	0.00	0.0%
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	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,642,999.81		
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	0.00		
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			20,642,999.81		
H. LIABILITIES					
1) Accounts Payable		9500	20,642,999.81		
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					
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			20,642,999.81		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	413,895.17	300,000.00	-27.5%
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			413,895.17	300,000.00	-27.5%
TOTAL, REVENUES			413,895.17	300,000.00	-27.5%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,267,733.27	2,228,428.89	-1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,267,733.27	2,228,428.89	-1.7%
TOTAL, EXPENSES			2,267,733.27	2,228,428.89	-1.7%

Description	Resource Codes	Object Codes	2008-09 Unaudited Actuals	2009-10 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	2008-09 Unaudited Actuals	2009-10 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	413,895.17	300,000.00	-27.5%
5) TOTAL, REVENUES			413,895.17	300,000.00	-27.5%
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		2,267,733.27	2,228,428.89	-1.7%
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			2,267,733.27	2,228,428.89	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,853,838.10)	(1,928,428.89)	4.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	2008-09 Unaudited Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(1,853,838.10)	(1,928,428.89)	4.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,853,838.10	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,853,838.10	0.00	-100.0%
d) Other Restatements		9795	0.00	1,928,428.89	New
e) Adjusted Beginning Net Assets (F1c + F1d)			1,853,838.10	1,928,428.89	4.0%
2) Ending Net Assets, June 30 (E + F1e)			0.00	0.00	0.0%
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	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

BOND DESCRIPTION		General Obligation Bonds	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	7,325,045,000.00	7,325,045,000.00
Bonds from Acquired District			0.00
Bonds Sold		950,000,000.00	950,000,000.00
Subtotal		8,275,045,000.00	8,275,045,000.00
Less: Bonds to Acquiring District		0.00	0.00
Less: Bonds Redeemed		228,825,000.00	228,825,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	8,046,220,000.00	8,046,220,000.00
1. Restricted Balance, July 1	2008-09	447,879,519.00	447,879,519.00
2. Tax Receipts	2008-09	594,571,406.00	594,571,406.00
3. State and Federal Apportionments	2008-09	3,992,801.00	3,992,801.00
4. Other Designated Revenue	2008-09	19,122,635.00	19,122,635.00
5. Subtotal (Sum of lines 1 through 4)		1,065,566,361.00	1,065,566,361.00
6. Less: Actual Expenditures or Other Uses	2008-09	576,185,881.00	576,185,881.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2008-09	489,380,480.00	489,380,480.00
8. Estimated Tax Receipts on the Unsecured Roll	2009-10	26,825,956.00	26,825,956.00
9. Estimated State and Federal Apportionments	2009-10	0.00	0.00
10. Other Estimated Revenue	2009-10	34,621,115.00	34,621,115.00
11. Subtotal (Sum of lines 7 through 10)		550,827,551.00	550,827,551.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2009-10	1,162,435,704.00	1,162,435,704.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2009-10	611,608,153.00	611,608,153.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2009-10		0.00000
b) LEVIED	2009-10		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 End)
1. Restricted Balance, July 1	2008-09	92,433.00				92,433.00
2. Tax Receipts	2008-09	416,283.00				416,283.00
3. State and Federal Apportionments	2008-09					0.00
4. Other Designated Revenue	2008-09	2,864.00				2,864.00
5. Subtotal (Sum of Lines 1 through 4)		511,580.00	0.00	0.00	0.00	511,580.00
6. Actual Expenditures or Other Uses	2008-09	285,095.00				285,095.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2008-09	226,485.00	0.00	0.00	0.00	226,485.00
8. Estimated Tax Receipts on the Unsecured Roll	2009-10					0.00
9. Estimated State and Federal Apportionments	2009-10					0.00
10. Other Estimated Revenue	2009-10					0.00
11. Subtotal (Sum of lines 7 through 10)		226,485.00	0.00	0.00	0.00	226,485.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserves	2009-10	265.00				265.00
13. Maximum amount: District Secured Tax Requirements (Line 12 minus 11)	2009-10	(226,220.00)	0.00	0.00	0.00	(226,220.00)
14. Tax Rate Limit	2009-10	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	2009-10					0.00000
b) LEVIED	2009-10					0.00000

Description	2008-09 Unaudited Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			410,711.20	389,855.35	386,936.17	403,886.66
a. Kindergarten	44,313.08	44,392.85				
b. Grades One through Three	138,694.18	138,383.86				
c. Grades Four through Six	132,057.15	131,691.65				
d. Grades Seven and Eight	87,424.50	86,871.17				
e. Opportunity Schools and Full-day Opportunity Classes	9.85	10.12				
f. Home and Hospital	98.81	123.12				
g. Community Day School	102.62	122.33				
2. Special Education						
a. Special Day Class	18,765.18	18,912.89	18,034.34	18,253.23	18,339.18	18,702.73
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	858.47	922.23	922.23	875.49	1,182.12	1,182.12
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	40.83	62.06	62.06	39.55	148.50	148.50
3. TOTAL, ELEMENTARY	422,364.67	421,492.28	429,729.83	409,023.62	406,605.97	423,920.01
HIGH SCHOOL						
4. General Education			154,696.39	153,165.28	148,371.26	151,921.39
a. Grades Nine through Twelve	154,701.32	151,451.12				
b. Continuation Education	3,020.50	3,084.57				
c. Opportunity Schools and Full-day Opportunity Classes	444.04	455.27				
d. Home and Hospital	89.92	108.61				
e. Community Day School	735.98	771.71				
5. Special Education						
a. Special Day Class	9,387.51	9,260.99	9,281.66	9,131.40	9,401.91	9,617.57
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	1,321.56	1,363.72	1,363.72	1,347.77	1,883.21	1,883.21
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	189.89	280.34	280.34	183.93	292.99	292.99
6. TOTAL, HIGH SCHOOL	169,890.72	166,776.33	165,622.11	163,828.38	159,949.37	163,715.16
COUNTY SUPPLEMENT						
7. County Community Schools (E.C.1982[a])						
a. Elementary	20.57	20.57	20.57	19.77	18.78	19.77
b. High School	80.69	80.69	80.69	88.71	86.05	88.71
8. Special Education						
a. Special Day Class - Elementary	0.96	0.96	0.96	0.00	0.00	0.00
b. Special Day Class - High School	0.39	0.39	0.39	0.00	0.00	0.00
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	102.61	102.61	102.61	108.48	104.83	108.48
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	592,358.00	588,371.22	595,454.55	572,960.48	566,660.17	587,743.65
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS	22,976.30	23,379.19	23,379.19	23,550.37	19,035.00	19,035.00

Description	2008-09 Unaudited Actuals			2009-10 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	8,014.85	8,296.70	8,296.70	8,420.57	8,358.91	8,358.91
14. Adults Enrolled, State Apportioned	66,200.27	66,905.21	66,905.21	69,551.41	70,734.90	70,734.90
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study	23.46	24.91	24.91	24.65	43.19	43.19
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	74,238.58	75,226.82	75,226.82	77,996.63	79,137.00	79,137.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	689,572.88	686,977.23	694,060.56	674,507.48	664,832.17	685,915.65
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	7,120,493.00	8,567,366.00	8,567,366.00	5,501,660.00	7,878,625.00	7,878,625.00
20. HIGH SCHOOL	6,770,020.00	7,203,657.00	7,203,657.00	5,230,866.00	6,441,709.00	6,441,709.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	13,890,513.00	15,771,023.00	15,771,023.00	10,732,526.00	14,320,334.00	14,320,334.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours	189.69	225.31	225.31	176.04	193.45	193.45
b. Pupils Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	1,339.29	1,402.02	1,402.02	1,242.91	1,365.83	1,365.83
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)	3,019.61	2,973.34	3,019.61	3,471.23	3,471.23	3,471.23
b. All Other Block Grant Funded Charters	52,068.70	51,734.23	52,068.70	57,786.43	57,422.16	57,788.79
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	55,088.31	54,707.57	55,088.31	61,257.66	60,893.39	61,260.02
27. SUPPLEMENTAL INSTRUCTIONAL HOURS	2,394,712.00	2,214,254.00	2,214,254.00	3,216,747.00	3,910,820.00	3,910,820.00

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	3,231,930,291.48	301	7,121,606.56	303	3,224,808,684.92	305	91,513,255.47		307	3,133,295,429.45	309
2000 - Classified Salaries	997,780,019.45	311	32,756,509.10	313	965,023,510.35	315	94,456,601.28		317	870,566,909.07	319
3000 - Employee Benefits (Excluding 3800)	1,266,441,402.84	321	215,868,192.37	323	1,050,573,210.47	325	46,372,296.95		327	1,004,200,913.52	329
4000 - Books, Supplies Equip Replace. (6500)	296,697,535.08	331	6,124,926.20	333	290,572,608.88	335	79,573,178.11		337	210,999,430.77	339
5000 - Services . . . & 7300 - Indirect Costs	735,835,341.83	341	15,224,902.29	343	720,610,439.54	345	320,886,648.92		347	399,723,790.62	349
TOTAL					6,251,588,454.16	365	TOTAL			5,618,786,473.43	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 EC 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 EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 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 (EC 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 (EC 41372).		3751 & 3752	396
10. Other Benefits (EC 22310).		3901 & 3902	393
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 provisions of EC 41372.			59.19%
16. District is exempt from EC 41372 because it meets the provisions of EC 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 EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	59.19%
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).	5,618,786,473.43
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Direct Instructional Costs and Documented Support 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	11,210,108.93
2	Classified Salaries	2000-2999	876,286.60
3	Employee Benefits	3000-3999	2,996,933.19
4	Books and Supplies	4000-4999	91,561.79
5	Services and Other Operating Expenditures	5000-5999	522,410.13
6	Equipment & Replacement	6400, 6500	0.00
7	Total Program Costs (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 6)		15,697,300.64

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	8,031,019.00
B. Net Revenues (Line A times 90%)	7,227,917.10
C. Program Costs (Line 7)	15,697,300.64
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(8,469,383.54)

* 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) uses 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 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	7,325,045,000.00		7,325,045,000.00	950,000,000.00	228,825,000.00	8,046,220,000.00	259,080,000.00
State School Building Loans Payable	285,328.19		285,328.19	12.78	285,095.47	245.50	245.50
Certificates of Participation Payable	493,047,250.00		493,047,250.00	120,950,000.00	178,720,000.00	435,277,250.00	27,405,000.00
Capital Leases Payable	3,767,662.53		3,767,662.53	1,196,550.65	1,955,880.61	3,008,332.57	1,184,575.27
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,648,702.66		1,648,702.66	122,443,084.37	20,099,117.55	103,992,669.48	13,647,016.17
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	85,561,150.20		85,561,150.20	84,354,636.53	91,993,139.56	77,922,647.17	77,922,647.17
Governmental activities long-term liabilities	7,909,355,093.58	0.00	7,909,355,093.58	1,278,944,284.33	521,878,233.19	8,666,421,144.72	379,239,484.11
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

	2008-09 Calculations			2009-10 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2007-08 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2007-08 Actual			2008-09 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,070,335,113.45		4,070,335,113.45			4,256,838,356.79
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	691,728.07		691,728.07			693,687.22
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2007-08			Adjustments to 2008-09		
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 (2008-09 data should tie to Principal Apportionment Attendance Software reports)	2008-09 P2 Report			2009-10 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	592,358.00		592,358.00	572,960.48		572,960.48
2. ROC/P ADA**	22,976.30		22,976.30	23,550.37		23,550.37
3. Total Charter Schools ADA (Form A, Line 26)	55,088.31		55,088.31	61,257.66		61,257.66
4. Total Supplemental Instructional Hours**	16,285,225.00		16,285,225.00	13,949,273.00		13,949,273.00
5. Divide Line B4 by 700 (Round to 2 decimal places)			23,264.61			19,927.53
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			693,687.22			677,696.04
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)			693,687.22			677,696.04
C. LOCAL PROCEEDS OF TAXES TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2008-09 Actual			2009-10 Budget		
1. Homeowners' Exemption (Object 8021)	7,420,447.76		7,420,447.76	7,413,841.00		7,413,841.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	9,395,278.35		9,395,278.35	68,056.00		68,056.00
4. Secured Roll Taxes (Object 8041)	778,513,905.28		778,513,905.28	758,042,133.00		758,042,133.00
5. Unsecured Roll Taxes (Object 8042)	33,799,617.91		33,799,617.91	42,669,717.00		42,669,717.00
6. Prior Years' Taxes (Object 8043)	69,900,125.42		69,900,125.42	71,895,285.00		71,895,285.00
7. Supplemental Taxes (Object 8044)	18,291,568.23		18,291,568.23	10,062,867.00		10,062,867.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(2,659,940.84)		(2,659,940.84)	(36,303,210.00)		(36,303,210.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	3,474,117.89		3,474,117.89	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)	9,305,337.00		9,305,337.00	2,600,000.00		2,600,000.00
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)	(383,264.00)		(383,264.00)	(351,697.00)		(351,697.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	927,057,193.00	0.00	927,057,193.00	856,096,992.00	0.00	856,096,992.00
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)	927,057,193.00	0.00	927,057,193.00	856,096,992.00	0.00	856,096,992.00

	2008-09 Calculations			2009-10 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)	2,521,176,546.00		2,521,176,546.00	2,317,602,323.00		2,317,602,323.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	6,808,547.00		6,808,547.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8311)**	0.00		0.00	0.00		0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8319)**	0.00		0.00	0.00		0.00
28. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)**	3,234,537.00		3,234,537.00	0.00		0.00
29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)**	(54,159.00)		(54,159.00)	0.00		0.00
30. ROC/P Apportionment - CY (Res. 6350, Object 8311)**	0.00		0.00	0.00		0.00
31. ROC/P Apportionment - PY (Res. 6350, Object 8319)**	0.00		0.00	0.00		0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	261,356,006.98		261,356,006.98	291,086,811.00		291,086,811.00
33. Charter Schs. Categorical Block Grant (Object 8480)**	0.00		0.00	0.00		0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	205,451,546.00		205,451,546.00	154,447,508.00		154,447,508.00
35. Class Size Reduction, Grade 9 (Object 8435)**	0.00		0.00	0.00		0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	2,997,973,023.98	0.00	2,997,973,023.98	2,763,136,642.00	0.00	2,763,136,642.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	578,897.00		578,897.00	568,336.00		568,336.00
38. TOTAL STATE AID (Lines C36 plus C37)	2,998,551,920.98	0.00	2,998,551,920.98	2,763,704,978.00	0.00	2,763,704,978.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	7,274,408,483.64		7,274,408,483.64	7,026,992,858.00		7,026,992,858.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	43,232,023.13		43,232,023.13	38,132,878.00		38,132,878.00
APPROPRIATIONS LIMIT CALCULATIONS	2008-09 Actual			2009-10 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,070,335,113.45			4,256,838,356.79
2. Inflation Adjustment			1.0429			1.0062
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0028			0.9769
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,256,838,356.79			4,184,288,124.17
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			927,057,193.00			856,096,992.00
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)			83,242,466.40			81,323,524.80
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			2,998,551,920.98			2,763,704,978.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,998,551,920.98			2,763,704,978.00
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])			23,469,490.05			19,750,498.26
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			950,526,683.05			875,847,490.26
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)			2,998,551,920.98			2,763,704,978.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			950,526,683.05			
b. State Subventions (Line D8)			2,998,551,920.98			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,949,078,604.03			

[illegible]

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) 143,195,405.37
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. 12,403,935.57
 - 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) 5,442,581,663.65

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, Lines A5 and A6) 2.86%

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. 25,220,742.32
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. 1,392,176.00

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, minus Line B9)	130,042,115.69
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	61,028,934.58
3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)	2,129,715.80
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)	20,293,545.05
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)	655,278.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A1)	25,220,742.32
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	1,392,176.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	237,978,155.44
9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$38,743,809.41, minus [2nd prior year indirect cost rate of 5.16% times Line B18])	(87,274,664.13)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	150,703,491.31

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,038,438,093.22
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,079,760,128.22
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	478,655,330.70
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	17,976,212.08
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	28,119,182.71
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)	57,549,833.49
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; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	206,823.85
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)	31,716,209.56
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)	689,270,967.09
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)	31,829,493.59
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A1)	25,220,742.32
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	1,392,176.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	180,323,856.20
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	122,879,802.58
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	321,300,869.13
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)	7,054,198,236.10

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) 3.37%

D. Preliminary Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2010-11 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18) 2.14%

Unaudited Actuals
2008-09 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

19 64733 0000000
Form L

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	0.00	0.19	16,910.00	16,910.19
2. State Lottery Revenue	8560	83,521,667.89		9,223,500.51	92,745,168.40
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)		83,521,667.89	0.19	9,240,410.51	92,762,078.59
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	63,200,536.70			63,200,536.70
2. Classified Salaries	2000-2999	381,323.00			381,323.00
3. Employee Benefits	3000-3999	17,207,590.19			17,207,590.19
4. Books and Supplies	4000-4999	2,449,809.00		9,223,500.51	11,673,309.51
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	206,786.00			206,786.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	67,964.00			67,964.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	0.00			0.00
9. Transfers of Indirect 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)		83,514,008.89	0.00	9,223,500.51	92,737,509.40
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	7,659.00	0.19	16,910.00	24,569.19

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			2008-09 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	7,139,173,755.30
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	767,837,492.56
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	27,743,970.61
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	37,569,611.43
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	31,615,623.02
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	86,187,625.03
6. All Other Financing Uses	All	9100 9200	7699 7651	9,309,075.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	7,208,468.32
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	370,217.00
9. PERS Reduction	All	All	3801-3802	18,086,759.00
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)				218,091,349.41
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	45,836,787.69
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)				6,199,081,701.02
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				6,199,081,701.02

Section II - Expenditures Per ADA		2008-09 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		642,976.18
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	17,985,277.00 Divided by 700	25,693.25
C. Total ADA before adjustments (Lines A plus B)		668,669.43
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		668,669.43
F. Expenditures per ADA (Line I.G divided by line II.E)		\$9,270.77
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.)	6,428,227,784.62	9,542.83
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	6,428,227,784.62	9,542.83
B. Required effort (Line A.2 times 90%)	5,785,405,006.16	8,588.55
C. Current year expenditures (Line I.G and line II.F)	6,199,081,701.02	9,270.77
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 2010-11 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

	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)		
A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)	29,626,442.70	5,823,516.32	290,030,289.65	68,514,052.65	473,511,198.70	20,081,605.80	5,941,936.07	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
Instructional Goals								
0001 Pre-Kindergarten	576.80	576.80	576.80	576.80	576.80	576.80		
1110 Regular Education, K-12	27,899.92	27,899.92	27,899.92	27,899.92	27,899.92	27,899.92	44,675.00	
3100 Alternative Schools	367.57	367.57	367.57	367.57	367.57	367.57		
3200 Continuation Schools	179.58	179.58	179.58	179.58	179.58	179.58		
3300 Independent Study Centers	92.19	92.19	92.19	92.19	92.19	92.19		
3400 Opportunity Schools	41.95	41.95	41.95	41.95	41.95	41.95		
3550 Community Day Schools	97.06	97.06	97.06	97.06	97.06	97.06		
3700 Specialized Secondary Programs								
3800 Vocational Education	1.00	1.00	1.00	1.00	1.00	1.00		
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Vocational Education								
4760 Bilingual	64.59	64.59	64.59	64.59	64.59	64.59		
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	5,070.18	5,070.18	5,070.18	5,070.18	4,439.48	4,439.48	14,363.00	
6000 ROC/P	440.05	440.05	440.05	440.05	440.05	440.05		
Other Goals								
7110 Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00		
7150 Nonagency - Other	1.07	1.07	1.07	1.07	1.07	1.07		
8100 Community Services	0.51	0.51	0.51	0.51	0.51	0.51		
8500 Child Care and Development Services	5.80	5.80	5.80	5.80	5.80	5.80		
Other Funds								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	34,838.27	34,838.27	34,838.27	34,838.27	34,207.57	34,207.57	59,038.00	

Unaudited Actuals
2008-09
General Fund
Program Cost Report

19 64733 0000000
Form PCR

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	39,881.59	14,846,014.49	14,885,896.08	607,387.13		15,493,283.21
1110	Regular Education, K-12	3,517,673,050.30	722,600,756.19	4,240,273,806.49	173,015,297.23		4,413,289,103.72
3100	Alternative Schools	126,156,704.42	9,460,730.84	135,617,435.26	5,533,579.18		141,151,014.44
3200	Continuation Schools	29,042,595.34	4,622,134.67	33,664,730.01	1,373,617.26		35,038,347.27
3300	Independent Study Centers	12,403,814.89	2,372,839.94	14,776,654.83	602,929.77		15,379,584.60
3400	Opportunity Schools	7,805,983.00	1,079,733.54	8,885,716.54	362,562.65		9,248,279.19
3550	Community Day Schools	15,943,753.64	2,498,186.83	18,441,940.47	752,483.91		19,194,424.38
3700	Specialized Secondary Programs	305,101.32	0.00	305,101.32	12,449.01		317,550.33
3800	Vocational Education	8,264,028.13	25,738.58	8,289,766.71	338,246.19		8,628,012.90
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	106,526,432.76	1,662,455.06	108,188,887.82	4,414,416.01		112,603,303.83
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	1,376,081,728.66	122,844,237.65	1,498,925,966.31	61,160,465.91		1,560,086,432.22
6000	Regional Occupational Ctr/Prg (ROC/P)	80,155,289.22	11,326,263.31	91,481,552.53	3,732,708.95		95,214,261.48
Other Goals							
7110	Nonagency - Educational	7,414,240.38	0.00	7,414,240.38	302,522.21		7,716,762.59
7150	Nonagency - Other	11,695,749.63	27,540.29	11,723,289.92	478,343.75		12,201,633.67
8100	Community Services	28,094,488.17	13,126.67	28,107,614.84	1,146,871.06		29,254,485.90
8500	Child Care and Development Services	1,773,958.58	149,283.78	1,923,242.36	78,473.79		2,001,716.15
Other Costs							
----	Food Services					1,249,601.32	1,249,601.32
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					51,858,803.10	51,858,803.10
----	Other Outgo					116,359,697.05	116,359,697.05
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation		0.00	0.00	25,492,444.05		25,492,444.05
----	Indirect Costs Charged to Other Funds				(8,605,972.15)		(8,605,972.15)
----	Total General Fund Expenditures	5,329,376,800.03	893,529,041.84	6,222,905,841.87	270,798,825.91	169,468,101.47	6,663,172,769.25

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
Instructional Goals													
0001	Pre-Kindergarten	0.00	39,881.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,881.59
1110	Regular Education, K-12	2,799,155,369.44	364,749,096.79	35,145,418.77	68,311,898.23	165,149,362.30	25,638,195.52	17,223,504.69			36,239,231.17	6,060,973.39	3,517,673,050.30
3100	Alternative Schools	36,556,125.85	15,785,422.55	477,951.55	11,966,927.23	2,660,279.68	53,987,935.95	2,627,407.19			1,629,565.86	465,088.56	126,156,704.42
3200	Continuation Schools	16,668,037.06	0.00	0.00	9,543,258.79	373,895.02	619,522.50	0.00			1,438,506.31	399,375.66	29,042,595.34
3300	Independent Study Centers	9,576,482.01	281,073.09	0.00	1,360,782.76	499,918.56	0.00	0.00			65,138.56	620,419.91	12,403,814.89
3400	Opportunity Schools	4,242,643.25	18,132.40	0.00	1,692,439.91	393,008.45	46,771.41	0.00			1,258,442.18	154,545.40	7,805,983.00
3550	Community Day Schools	10,437,825.74	880,546.97	0.00	2,083,627.75	1,920,756.08	246,453.00	0.00			10,364.88	364,179.22	15,943,753.64
3700	Specialized Secondary Programs	133,334.70	146,574.92	2,258.58	20,148.11	2,476.64	0.00	0.00			308.37	0.00	305,101.32
3800	Vocational Education	3,923,501.50	3,251,598.54	52.48	136,368.92	849,609.87	0.00	0.00			95,248.94	7,647.88	8,264,028.13
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	49,815,061.12	42,308,840.21	440,433.52	3,090,926.96	10,412,102.99	0.00	0.00			330,808.87	128,259.09	106,526,432.76
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	1,004,260,881.19	49,951,052.86	11,791,476.47	71,549,258.06	91,168,465.43	77,675,793.17	0.00			68,220,062.76	1,464,738.72	1,376,081,728.66
6000	ROC/P	42,650,226.01	9,065,754.73	272,002.68	10,690,468.20	1,424,494.06	2,400,609.03	0.00			11,003,609.38	2,648,125.13	80,155,289.22
Other Goals													
7110	Nonagency - Educational	3,471,000.96	2,631,560.98	8,437.43	57,617.08	1,037,506.23	21,485.13	0.00	0.00	0.00	119,912.54	66,720.03	7,414,240.38
7150	Nonagency - Other	688,787.61	8,859,971.96	2,359.71	592,826.17	1,456,670.98	0.00	15,043.02	0.00	39,559.85	17,437.53	23,092.80	11,695,749.63
8100	Community Services		3,024.61	792,477.93	0.00	143,515.52	0.00		26,661,849.60	0.00	493,620.51	0.00	28,094,488.17
8500	Child Care and Development Services	0.00	283,260.28	0.00	0.00	24,168.08	0.00		1,466,530.22	0.00	0.00	0.00	1,773,958.58
Total Direct Charged Costs		3,981,579,276.44	498,255,792.48	48,932,869.12	181,096,548.17	277,516,229.89	160,636,765.71	19,865,954.90	28,128,379.82	39,559.85	120,922,257.86	12,403,165.79	5,329,376,800.03

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			
		Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	6,523,168.71	8,322,845.78	0.00	14,846,014.49
1110	Regular Education, K-12	315,526,846.97	402,577,551.05	4,496,358.17	722,600,756.19
3100	Alternative Schools	4,156,936.76	5,303,794.08	0.00	9,460,730.84
3200	Continuation Schools	2,030,913.03	2,591,221.64	0.00	4,622,134.67
3300	Independent Study Centers	1,042,598.69	1,330,241.25	0.00	2,372,839.94
3400	Opportunity Schools	474,422.55	605,310.99	0.00	1,079,733.54
3550	Community Day Schools	1,097,674.67	1,400,512.16	0.00	2,498,186.83
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	11,309.24	14,429.34	0.00	25,738.58
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	730,463.71	931,991.35	0.00	1,662,455.06
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	57,339,874.41	64,058,785.34	1,445,577.90	122,844,237.65
6000	ROC/P	4,976,630.36	6,349,632.95	0.00	11,326,263.31
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	12,100.89	15,439.40	0.00	27,540.29
8100	Community Services	5,767.70	7,358.97	0.00	13,126.67
8500	Child Care and Development Svcs.	65,593.58	83,690.20	0.00	149,283.78
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		393,994,301.27	493,592,804.50	5,941,936.07	893,529,041.84

A. Central Administration Costs in General Fund		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	57,549,833.49
2	External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	2,129,715.80
3	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	126,270,158.41
4	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	93,455,090.36
5	Total Central Administration Costs in General Fund	279,404,798.06
B. Direct Charged and Allocated Costs in General Fund		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	5,329,376,800.03
2	Total Allocated Costs (from Form PCR, Column 2, Total)	893,529,041.84
3	Total Direct Charged and Allocated Costs in General Fund	6,222,905,841.87
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	180,480,982.43
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	122,989,162.86
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	321,300,869.13
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	624,771,014.42
D. Total Direct Charged and Allocated Costs (B3 + C5)		6,847,676,856.29
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.08%

Unaudited Actuals
2008-09
General Fund
Program Cost Report
Schedule of Other Costs (OC)

19 64733 0000000
Form PCR

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 and 6500)	1,249,601.32				1,249,601.32
Enterprise (Objects 1000-5999, 6400 and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			51,858,803.10		51,858,803.10
Other Outgo (Objects 1000-7999)				116,359,697.05	116,359,697.05
Total Other Costs	1,249,601.32	0.00	51,858,803.10	116,359,697.05	169,468,101.47

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,796.56	6,125.56
2. Inflation Increase	0041	329.00	261.00
3. All Other Adjustments	0042, 0525	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,125.56	6,386.56
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,125.56	6,386.56
b. Revenue Limit ADA	0033	598,474.16	591,214.88
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	3,665,989,375.53	3,775,829,304.01
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	20,006,043.00	22,048,963.00
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552	12,735,403.00	12,996,742.00
14. Less: Class Size Penalties Adjustment	0173	12,251.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	3,698,718,570.53	3,810,875,009.01
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.92156	0.82033
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	3,408,591,085.86	3,126,175,096.14
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	12,554,036.00	11,190,735.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	28,400,177.00	25,624,942.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	4,022,217.00	3,858,720.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(11,823,924.00)	(10,575,487.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,396,767,161.86	3,115,599,609.14

Description	Principal Appt. Software Data ID	2008-09 Unaudited Actuals	2009-10 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	918,135,120.00	853,848,689.00
26. Miscellaneous Funds	0588	0.00	1,000.00
27. Community Redevelopment Funds	0589	9,305,337.00	2,600,000.00
28. Less: Charter Schools In-lieu Taxes	0595	72,714,652.00	80,931,838.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	854,725,805.00	775,517,851.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	20,285,914.00	21,911,099.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	2,521,755,442.86	2,318,170,659.14
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	578,897.00	568,336.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	9006/0570		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(578,897.00)	(568,336.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	2,521,176,545.86	2,317,602,323.14
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	2,521,176,545.86	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	3,260,903.00	3,591,369.00
46. California High School Exit Exam	9002	43,012,265.00	37,920,451.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	14,731,579.00	13,401,398.00
48. Apprenticeship Funding	9006/0570	2,763,737.00	2,639,369.00
49. Community Day School Additional Funding	9007	3,234,537.00	3,043,819.00

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
2008-09 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64733 0000000
Form SIAA

Description	Direct Costs - Interfund		Indirect 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	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(8,605,972.15)				
Other Sources/Uses Detail					79,016,312.68	86,187,625.03		
Fund Reconciliation							294,981,045.17	274,832,915.44
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	7,852,912.88	0.00	6,870.68	13,797,669.82		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	4,439,717.34
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	753,059.27	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	6,688,612.20
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					16,587,484.94	0.00		
Fund Reconciliation							0.00	9,019,800.19
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					30,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
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	0.00	0.00				
Other Sources/Uses Detail						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
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					191,744,152.08	143,735,409.92		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					274,197.54	56,650,080.87		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					226,284.73	289,731.31		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					33,065,043.73	107,338,960.60		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					16,603,752.57	180,590,844.07		
Fund Reconciliation							0.00	0.00
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							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					208,315,396.27	230,834.21		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 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
2008-09 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64733 0000000
Form SIAA

Description	Direct Costs - Interfund		Indirect 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	Transfers Out 7350				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					12,981,660.61	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	8,605,972.15	(8,605,972.15)	588,821,155.83	588,821,155.83	294,981,045.17	294,981,045.17

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	513.0	1,149.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	27,972.0	14,363.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	14,363.0
C. ENTER total number of miles driven to/from school	021/022	14,044,010.0	7,795,346.0
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)	003/004	63,424,350.40	22,266,696.91
B. Books & Supplies (Objects 4200, 4300 and 4400)		6,331,141.95	2,492,222.76
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		85.00	0.00
2. Insurance (Objects 5400 and 5450)		0.00	0.00
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		285,522.14	153,803.02
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)		36,535,825.63	28,749,711.70
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils		35,178,789.00	28,490,757.00
6. Communications (Object 5900)		59,334.78	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)		0.00	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	096/095		
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400 and 6500)		6,928,091.39	1,740,992.25
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)	096/095	113,564,351.29	55,403,426.64
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)	094/093		
1. Additions			
2. Deductions	094/093	113,564,351.29	55,403,426.64
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)			
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)	097/098	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	113,564,351.29	55,403,426.64
K. Indirect Costs (Approved indirect cost rate of 5.16% times the sum of Line J minus Line D minus Line D1)	100/101	5,859,920.53	2,858,816.81
L. Net Pupil Transportation Expense (Lines J and K)		119,424,271.82	58,262,243.45

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		119,424,271.82	58,262,243.45
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)		25,364,019.00	
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		1,560,738.00	209,210.00
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)			
2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA			
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)		26,924,757.00	209,210.00
G. Bus Operating Expense (Line A minus Line F)	110/111	92,499,514.82	58,053,033.45
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	6.586	7.447
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	3,306.861	4,041.846
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	1,560,738.00	209,210.00
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	94,060,252.82	58,262,243.45
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		

Contact: Karen Lee

Title: Fiscal Services Manager

Agency: Los Angeles Unified School District

Phone Number/Ext: (323) 342-1337

E-mail Address: karen.lee@lausd.net