

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2009-10 Unaudited Actuals	2010-11 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
	Debt Service Fund	G	G
54	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		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	GS	
L	Lottery Report	GS	
MAYO	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2009-10 Unaudited Actuals	2010-11 Budget
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

- (☒) Our district is self-insured for workers' compensation claims as defined in Education Code
Section 42141(a):

Total liabilities actuarially determined:	\$ 459,617,478.00
Less: Amount of total liabilities reserved in budget:	\$ 459,617,478.00
Estimated accrued but unfunded liabilities:	\$ 0.00

- (☐) This school district is self-insured for workers' compensation claims
through a JPA, and offers the following information:

- (☐) This school district is not self-insured for workers' compensation claims.

Signed _____

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

Date of Meeting: Oct 05, 2010

For additional information on this certification, please contact:

Name: Yumi Takahashi

Title: Budget Director

Telephone: (213) 241-2100

E-mail: yumi.takahashi@lausd.net

ANNUAL BUDGET REPORT:

September 8, 2010 Dual Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: 333 S. Beaudry Avenue, LA, CA 90017

Date: October 05, 2010

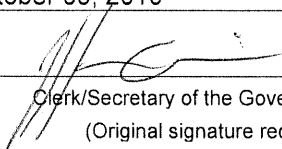
Place: 333 S. Beaudry Avenue, LA, CA

Date: October 05, 2010

Time: 10:00 AM

Adoption Date: October 05, 2010

Signed: _____


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

Contact person for additional information on the budget reports:

Name: Yumi Takahashi

Telephone: (213) 241-2100

Title: Budget Director

E-mail: yumi.takahashi@lausd.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.	X	

TERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., designated for economic uncertainties, unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2009-10) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	

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

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
Revenue Limit Sources		8010-8099	2,805,773,894.24	171,440,864.00	2,977,214,758.24	2,707,680,493.00	165,188,477.00	2,872,868,970.00	-3.5%
1) Federal Revenue		8100-8299	18,549,195.65	945,429,031.13	963,978,226.78	22,351,174.00	1,229,565,434.00	1,251,916,608.00	29.9%
3) Other State Revenue		8300-8599	1,265,440,549.36	893,930,019.66	2,159,370,569.02	1,217,088,660.00	891,359,757.00	2,108,448,417.00	-2.4%
4) Other Local Revenue		8600-8799	96,946,224.25	11,114,436.43	108,060,660.68	112,949,054.00	34,361,796.00	147,310,850.00	36.3%
5) TOTAL, REVENUES			4,186,709,863.50	2,021,914,351.22	6,208,624,214.72	4,060,069,381.00	2,320,475,464.00	6,380,544,845.00	2.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,606,055,543.25	1,201,876,591.08	2,807,932,134.33	1,700,757,803.00	1,079,173,116.00	2,779,930,919.00	-1.0%
2) Classified Salaries		2000-2999	418,594,537.01	489,484,466.50	908,079,003.51	413,305,557.00	426,090,643.00	839,396,200.00	-7.6%
3) Employee Benefits		3000-3999	784,246,431.86	623,169,779.52	1,407,416,211.38	832,085,465.00	565,599,906.00	1,397,685,371.00	-0.7%
4) Books and Supplies		4000-4999	109,740,008.86	150,381,371.80	260,121,380.66	139,890,034.00	458,254,662.00	598,144,696.00	129.9%
5) Services and Other Operating Expenditures		5000-5999	207,303,156.43	553,427,472.09	760,730,628.52	197,304,717.00	594,793,428.00	792,098,145.00	4.1%
6) Capital Outlay		6000-6999	9,749,982.31	8,456,313.40	18,206,295.71	16,676,463.00	22,986,605.00	39,663,068.00	117.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,323,195.06	0.00	2,323,195.06	2,122,903.00	0.00	2,122,903.00	-8.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(72,435,429.43)	60,805,485.02	(11,629,944.41)	(71,042,211.00)	60,350,793.00	(10,691,418.00)	-8.1%
9) TOTAL, EXPENDITURES			3,065,577,425.35	3,087,601,479.41	6,153,178,904.76	3,231,100,731.00	3,207,249,153.00	6,438,349,884.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,121,132,438.15	(1,065,687,128.19)	55,445,309.96	828,968,650.00	(886,773,689.00)	(57,805,039.00)	-204.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	16,433,232.04	46,477,255.26	62,910,487.30	6,107,819.00	30,329,963.00	36,437,782.00	-42.1%
b) Transfers Out		7600-7629	224,351,346.08	10,546.17	224,361,892.25	153,567,367.00	0.00	153,567,367.00	-31.6%
2) Other Sources/Uses									
a) Sources		8930-8979	2,989,020.29	0.00	2,989,020.29	3,754,851.00	0.00	3,754,851.00	25.6%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(805,041,787.84)	805,041,787.84	0.00	(794,722,553.80)	794,722,553.80	0.00	0.0%
11) TOTAL, OTHER FINANCING SOURCES/USES			(1,009,970,881.59)	851,508,496.93	(158,462,384.66)	(938,427,250.80)	825,052,516.80	(113,374,734.00)	-28.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 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)			111,161,556.56	(214,178,631.26)	(103,017,074.70)	(109,458,600.80)	(61,721,172.20)	(171,179,773.00)	66.2%
VD BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	294,569,092.27	555,947,240.46	850,516,332.73	366,939,922.83	280,004,958.20	646,944,881.03	-23.9%
b) Audit Adjustments		9793	(38,790,726.00)	(61,763,651.00)	(100,554,377.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			255,778,366.27	494,183,589.46	749,961,955.73	366,939,922.83	280,004,958.20	646,944,881.03	-13.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			255,778,366.27	494,183,589.46	749,961,955.73	366,939,922.83	280,004,958.20	646,944,881.03	-13.7%
2) Ending Balance, June 30 (E + F1e)			366,939,922.83	280,004,958.20	646,944,881.03	257,481,322.03	218,283,786.00	475,765,108.03	-26.5%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	2,802,437.22	0.00	2,802,437.22	2,802,437.00	0.00	2,802,437.00	0.0%
Stores		9712	6,983,556.24	984,536.00	7,968,092.24	6,983,556.00	984,536.00	7,968,092.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	278,029,539.20	278,029,539.20	0.00	197,276,579.00	197,276,579.00	-29.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	65,375,780.00	0.00	65,375,780.00	65,375,780.00	0.00	65,375,780.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	172,235,720.64	990,883.00	173,226,603.64	62,737,131.00	3,029,982.00	65,767,113.00	-62.0%
c) Undesignated Amount		9790	119,542,428.73	0.00	119,542,428.73				
d) Unappropriated Amount		9790				119,582,418.03	16,992,689.00	136,575,107.03	

			2009-10 Unaudited Actuals			2010-11 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									
) in County Treasury		9110	52,721,988.05	227,255,038.75	279,977,024.80				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	969,864.27	0.00	969,864.27				
c) in Revolving Fund		9130	2,802,437.22	0.00	2,802,437.22				
d) with Fiscal Agent		9135	0.00	23,964,092.04	23,964,092.04				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	764,958,333.33	0.00	764,958,333.33				
3) Accounts Receivable		9200	40,180,645.16	4,487,312.49	44,667,957.65				
4) Due from Grantor Government		9290	626,705,314.56	214,188,229.45	840,893,544.01				
5) Due from Other Funds		9310	25,300,000.00	0.00	25,300,000.00				
6) Stores		9320	6,983,556.24	984,536.00	7,968,092.24				
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			1,520,622,136.83	470,879,208.73	1,991,501,345.56				
H. LIABILITIES									
1) Accounts Payable		9500	377,308,534.32	126,144,514.43	503,453,048.75				
2) Due to Grantor Governments		9590	11,893,159.56	9,025,169.20	20,918,328.76				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	764,355,055.06	0.00	764,355,055.06				
5) Deferred Revenue		9650	125,465.06	55,704,566.90	55,830,031.96				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			1,153,682,214.00	190,874,250.53	1,344,556,464.53				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			366,939,922.83	280,004,958.20	646,944,881.03				

			2009-10 Unaudited Actuals			2010-11 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
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,066,870,118.00	0.00	2,066,870,118.00	1,990,181,199.00	0.00	1,990,181,199.00	-3.7%
Charter Schools General Purpose Entitlement - State Aid		8015	25,511,146.00	0.00	25,511,146.00	24,697,476.00	0.00	24,697,476.00	-3.2%
State Aid - Prior Years		8019	9,124,388.00	0.00	9,124,388.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	7,528,853.33	0.00	7,528,853.33	7,528,853.00	0.00	7,528,853.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	7,431,325.23	0.00	7,431,325.23	7,431,325.00	0.00	7,431,325.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	769,160,541.86	0.00	769,160,541.86	769,160,542.00	0.00	769,160,542.00	0.0%
Unsecured Roll Taxes		8042	33,521,822.27	0.00	33,521,822.27	33,521,822.00	0.00	33,521,822.00	0.0%
Prior Years' Taxes		8043	66,844,360.47	0.00	66,844,360.47	68,711,855.00	0.00	68,711,855.00	2.8%
Supplemental Taxes		8044	7,308,419.44	0.00	7,308,419.44	7,308,419.00	0.00	7,308,419.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	41,685,455.88	0.00	41,685,455.88	41,685,456.00	0.00	41,685,456.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,840,137.43	0.00	2,840,137.43	2,800,000.00	0.00	2,800,000.00	-1.4%
Penalties and Interest from Delinquent Taxes		8048	1,867,494.24	0.00	1,867,494.24	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			3,039,694,062.15	0.00	3,039,694,062.15	2,953,027,947.00	0.00	2,953,027,947.00	-2.9%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(171,440,864.00)		(171,440,864.00)	(165,188,477.00)		(165,188,477.00)	-3.6%
Continuation Education ADA Transfer	2200	8091		15,919,519.00	15,919,519.00		16,624,391.00	16,624,391.00	4.4%
Community Day Schools Transfer	2430	8091		5,429,670.00	5,429,670.00		0.00	0.00	-100.0%
Special Education ADA Transfer	6500	8091		150,091,675.00	150,091,675.00		148,564,086.00	148,564,086.00	-1.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	19,356,571.00	0.00	19,356,571.00	11,990,232.00	0.00	11,990,232.00	-38.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(81,835,874.91)	0.00	(81,835,874.91)	(92,149,209.00)	0.00	(92,149,209.00)	12.6%
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			2,805,773,894.24	171,440,864.00	2,977,214,758.24	2,707,880,493.00	165,188,477.00	2,872,868,970.00	-3.5%
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	198,712,597.32	198,712,597.32	0.00	181,991,399.00	181,991,399.00	-8.4%
Special Education Discretionary Grants		8182	0.00	26,183,730.76	26,183,730.76	0.00	31,513,756.00	31,513,756.00	20.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	23,164.55	0.00	23,164.55	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	403.10	0.00	403.10	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	128,579.00	128,579.00	1,203,395.00	0.00	1,203,395.00	835.9%
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 (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		661,606,275.85	661,606,275.85		891,736,304.00	891,736,304.00	34.8%
Vocational and Applied Technology Education	3500-3699	8290		6,308,458.17	6,308,458.17		7,654,008.00	7,654,008.00	21.3%
Safe and Drug Free Schools	3700-3799	8290		4,973,563.89	4,973,563.89		1,732,437.00	1,732,437.00	-65.2%
ITPA / WIA	5600-5625	8290		982,239.50	982,239.50		1,072,205.00	1,072,205.00	9.2%
Federal Revenue (incl. ARRA)	All Other	8290	18,525,628.00	46,533,586.64	65,059,214.64	21,147,779.00	113,865,325.00	135,013,104.00	107.5%
TOTAL, FEDERAL REVENUE			18,549,195.65	945,429,031.13	963,978,226.78	22,351,174.00	1,229,585,434.00	1,251,916,608.00	29.9%

			2009-10 Unaudited Actuals			2010-11 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									
Community Day School Additional Funding Current Year	2430	8311		358,039.00	358,039.00		0.00	0.00	-100.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		1,871,205.00	1,871,205.00		2,350,000.00	2,350,000.00	25.6%
Prior Years	6355-6360	8319		(45,002.00)	(45,002.00)		0.00	0.00	-100.0%
Special Education Master Plan Current Year	6500	8311		433,066,042.00	433,066,042.00		382,536,891.00	382,536,891.00	-11.7%
Prior Years	6500	8319		(29,145.00)	(29,145.00)		22,041,613.00	22,041,613.00	-75727.4%
Home-to-School Transportation	7230	8311		36,145,097.00	36,145,097.00		36,007,746.00	36,007,746.00	-0.4%
Economic Impact Aid	7090-7091	8311		139,644,427.74	139,644,427.74		131,006,427.00	131,006,427.00	-6.2%
Spec. Ed. Transportation	7240	8311		40,140,768.00	40,140,768.00		39,988,233.00	39,988,233.00	-0.4%
All Other State Apportionments - Current Year	All Other	8311	2,315,618.02	0.00	2,315,618.02	120,860,960.00	2,988,562.00	123,849,522.00	5248.4%
All Other State Apportionments - Prior Years	All Other	8319	9,673.00	0.00	9,673.00	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	42,646,212.00	0.00	42,646,212.00	27,656,458.00	0.00	27,656,458.00	-35.1%
Class Size Reduction, K-3		8434	153,144,635.00	0.00	153,144,635.00	157,032,524.00	0.00	157,032,524.00	2.5%
Child Nutrition Programs		8520	0.00	218,180.03	218,180.03	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	76,890,055.36	12,989,460.15	89,879,515.51	75,823,101.00	9,904,820.00	85,727,921.00	-4.6%
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%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		768,462.25	768,462.25		1,207,808.00	1,207,808.00	57.2%
Healthy Start	6240	8590		202,833.62	202,833.62		870,790.00	870,790.00	329.3%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		138,020,551.83	138,020,551.83		133,880,674.00	133,880,674.00	-3.0%
All Other State Revenue	All Other	8590	990,434,355.98	90,579,100.04	1,081,013,456.02	835,715,617.00	128,576,193.00	964,291,810.00	-10.8%
TOTAL, OTHER STATE REVENUE			1,265,440,549.36	893,930,019.66	2,159,370,569.02	1,217,088,660.00	891,359,757.00	2,108,448,417.00	-2.4%

			2009-10 Unaudited Actuals			2010-11 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	272,277.84	0.00	272,277.84	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	9,524,184.55	0.00	9,524,184.55	9,905,000.00	0.00	9,905,000.00	4.0%
Interest		8660	20,699,895.91	8,266.81	20,708,162.72	26,504,000.00	4,000.00	26,508,000.00	28.0%
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	150,374.46	0.00	150,374.46	145,952.00	0.00	145,952.00	-2.9%
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%
Litigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	22,196,419.23	0.00	22,196,419.23	21,288,605.00	0.00	21,288,605.00	-4.1%
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	44,103,072.26	10,635,602.62	54,738,674.88	55,104,497.00	34,156,147.00	89,260,644.00	63.1%
Tuition		8710	0.00	470,567.00	470,567.00	0.00	201,649.00	201,649.00	-57.1%
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	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	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			96,946,224.25	11,114,436.43	108,060,660.68	112,949,054.00	34,361,796.00	147,310,850.00	36.3%
TOTAL, REVENUES			4,186,709,863.50	2,021,914,351.22	6,208,624,214.72	4,060,069,381.00	2,320,475,464.00	6,380,544,845.00	2.8%

			2009-10 Unaudited Actuals			2010-11 Budget			
	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
Description									
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,301,750,439.29	864,356,476.00	2,166,106,915.29	1,430,773,096.00	752,262,758.00	2,183,035,854.00	0.8%
Certificated Pupil Support Salaries		1200	91,911,328.73	148,979,261.05	240,890,589.78	78,225,306.00	153,602,753.00	231,828,059.00	-3.8%
Certificated Supervisors' and Administrators' Salaries		1300	189,547,149.67	84,041,549.28	273,588,698.95	173,942,300.00	72,748,762.00	246,691,062.00	-9.8%
Other Certificated Salaries		1900	22,846,625.56	104,499,304.75	127,345,930.31	17,817,101.00	100,558,843.00	118,375,944.00	-7.0%
TOTAL, CERTIFICATED SALARIES			1,606,055,543.25	1,201,876,591.08	2,807,932,134.33	1,700,757,803.00	1,079,173,116.00	2,779,930,919.00	-1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,258,390.15	227,274,316.08	229,532,706.23	1,924,058.00	223,205,442.00	225,129,500.00	-1.9%
Classified Support Salaries		2200	180,206,835.35	133,692,331.10	313,899,166.45	199,229,549.00	97,988,729.00	297,218,278.00	-5.3%
Classified Supervisors' and Administrators' Salaries		2300	15,622,370.15	5,284,839.88	20,907,210.03	16,244,323.00	3,459,603.00	19,703,926.00	-5.8%
Clerical, Technical and Office Salaries		2400	188,131,831.91	74,182,863.50	262,314,695.41	166,490,483.00	51,895,897.00	218,386,380.00	-16.7%
Other Classified Salaries		2900	32,375,109.45	49,050,115.94	81,425,225.39	29,417,144.00	49,540,972.00	78,958,116.00	-3.0%
TOTAL, CLASSIFIED SALARIES			418,594,537.01	489,484,466.50	908,079,003.51	413,305,557.00	426,090,643.00	839,396,200.00	-7.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	129,579,218.69	94,062,599.90	223,641,818.59	138,322,443.00	85,385,087.00	223,707,530.00	0.0%
PERS		3201-3202	56,158,957.12	49,720,108.48	105,879,065.60	61,145,024.00	42,220,308.00	103,365,332.00	-2.4%
OASDI/Medicare/Alternative		3301-3302	55,648,419.22	56,613,593.97	112,262,013.19	57,871,989.00	50,176,631.00	108,048,620.00	-3.8%
Health and Welfare Benefits		3401-3402	292,645,806.00	245,038,705.93	537,684,511.93	341,653,886.00	255,433,837.00	597,087,723.00	11.0%
Unemployment Insurance		3501-3502	6,988,806.50	5,475,263.23	12,464,069.73	15,193,818.00	10,854,820.00	26,048,638.00	109.0%
Workers' Compensation		3601-3602	54,190,076.49	43,670,042.32	97,860,118.81	25,960,314.00	17,664,013.00	43,624,327.00	-55.4%
OPEB, Allocated		3701-3702	168,166,175.32	120,979,026.88	289,145,202.20	174,069,603.00	99,132,626.00	273,202,229.00	-5.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	6,395,491.19	7,610,438.81	14,005,930.00	4,582,388.00	4,732,584.00	9,314,972.00	-33.5%
Other Employee Benefits		3901-3902	14,473,481.33	0.00	14,473,481.33	13,286,000.00	0.00	13,286,000.00	-8.2%
TOTAL, EMPLOYEE BENEFITS			784,246,431.86	623,169,779.52	1,407,416,211.38	832,085,465.00	565,599,906.00	1,397,685,371.00	-0.7%
BOOKS AND SUPPLIES									
Used Textbooks and Core Curricula Materials		4100	49,777,199.02	13,023,859.98	62,801,059.00	61,498,425.00	9,948,833.00	71,447,258.00	13.8%
Books and Other Reference Materials		4200	673,059.81	709,676.52	1,382,736.33	502,726.00	391,817.00	894,543.00	-35.3%
Materials and Supplies		4300	50,222,956.95	109,812,421.92	160,035,380.87	72,065,125.00	427,297,876.00	499,363,001.00	212.0%
Noncapitalized Equipment		4400	9,066,791.08	26,519,136.41	35,585,927.49	5,821,008.00	20,073,616.00	25,894,624.00	-27.2%
Food		4700	0.00	316,276.97	316,276.97	2,750.00	542,520.00	545,270.00	72.4%
TOTAL, BOOKS AND SUPPLIES			109,740,008.86	150,381,371.80	260,121,380.66	139,890,034.00	458,254,662.00	598,144,696.00	129.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	16,742,394.70	288,554,291.30	305,296,686.00	8,500.00	87,810,818.00	87,819,318.00	-71.2%
Travel and Conferences		5200	2,396,508.28	5,844,782.13	8,241,290.41	2,102,190.00	9,387,601.00	11,489,791.00	39.4%
Dues and Memberships		5300	529,137.96	115,849.93	644,987.89	538,503.00	36,434.00	574,937.00	-10.9%
Insurance		5400 - 5450	43,685,310.60	0.00	43,685,310.60	28,548,777.00	0.00	28,548,777.00	-34.6%
Operations and Housekeeping Services		5500	96,855,289.99	2,055,690.26	98,910,980.25	106,140,841.00	2,445,864.00	108,586,705.00	9.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,672,835.10	13,014,897.92	45,687,733.02	42,010,909.00	13,546,157.00	55,557,066.00	21.6%
Transfers of Direct Costs		5710	(113,633,256.00)	113,633,256.00	0.00	(113,632,856.00)	113,632,856.00	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	110,440,794.65	128,703,883.02	239,144,677.67	113,608,184.00	366,276,008.00	479,884,192.00	100.7%
Communications		5900	17,814,141.15	1,504,821.53	19,118,962.68	17,979,669.00	1,657,690.00	19,637,359.00	2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			207,303,156.43	553,427,472.09	760,730,628.52	197,304,717.00	594,793,428.00	792,098,145.00	4.1%

			2009-10 Unaudited Actuals			2010-11 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
CAPITAL OUTLAY									
		6100	68,661.59	0.00	68,661.59	594,745.00	255,000.00	849,745.00	1137.6%
d Improvements		6170	681,365.09	272,420.55	953,785.64	72,518.00	37,352.00	109,870.00	-88.5%
Buildings and Improvements of Buildings		6200	5,521,084.75	4,031,095.42	9,552,180.17	5,902,803.00	5,105,963.00	11,008,766.00	15.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	1,247,820.59	0.00	1,247,820.59	7,656,530.00	0.00	7,656,530.00	513.6%
Equipment		6400	2,231,186.84	955,087.92	3,186,274.76	2,449,866.00	8,910,337.00	11,360,203.00	256.5%
Equipment Replacement		6500	(136.55)	3,197,709.51	3,197,572.96	1.00	8,677,953.00	8,677,954.00	171.4%
TOTAL, CAPITAL OUTLAY			9,749,982.31	8,456,313.40	18,206,295.71	16,676,463.00	22,986,605.00	39,663,068.00	117.9%
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	615,313.32	0.00	615,313.32	650,466.00	0.00	650,466.00	5.7%
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	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
er Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
il 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	188,124.66	0.00	188,124.66	384,487.00	0.00	384,487.00	104.4%
Other Debt Service - Principal		7439	1,519,757.08	0.00	1,519,757.08	1,087,950.00	0.00	1,087,950.00	-28.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,323,195.06	0.00	2,323,195.06	2,122,903.00	0.00	2,122,903.00	-8.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(60,805,485.02)	60,805,485.02	0.00	(60,350,793.00)	60,350,793.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(11,629,944.41)	0.00	(11,629,944.41)	(10,691,418.00)	0.00	(10,691,418.00)	-8.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(72,435,429.43)	60,805,485.02	(11,629,944.41)	(71,042,211.00)	60,350,793.00	(10,691,418.00)	-8.1%
TOTAL, EXPENDITURES			3,065,577,425.35	3,087,601,479.41	6,153,178,904.76	3,231,100,731.00	3,207,249,153.00	6,438,349,884.00	4.6%

			2009-10 Unaudited Actuals			2010-11 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
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	4,904,577.94	34,591,621.58	39,496,199.52	0.00	5,042,647.00	5,042,647.00	-87.2%
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	11,528,654.10	11,885,633.68	23,414,287.78	6,107,819.00	25,287,316.00	31,395,135.00	34.1%
(a) TOTAL, INTERFUND TRANSFERS IN			16,433,232.04	46,477,255.26	62,910,487.30	6,107,819.00	30,329,963.00	36,437,782.00	-42.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	165,133.59	0.00	165,133.59	383,713.00	0.00	383,713.00	132.4%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	12,210,016.97	0.00	12,210,016.97	24,802,524.00	0.00	24,802,524.00	103.1%
Other Authorized Interfund Transfers Out		7619	211,976,195.52	10,546.17	211,986,741.69	128,381,130.00	0.00	128,381,130.00	-39.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			224,351,346.08	10,546.17	224,361,892.25	153,567,367.00	0.00	153,567,367.00	-31.6%
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	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	931,492.15	0.00	931,492.15	1,135,581.00	0.00	1,135,581.00	21.9%
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	2,057,528.14	0.00	2,057,528.14	2,619,270.00	0.00	2,619,270.00	27.3%
(c) TOTAL, SOURCES			2,989,020.29	0.00	2,989,020.29	3,754,851.00	0.00	3,754,851.00	25.6%
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	(813,390,306.86)	813,390,306.86	0.00	(794,722,553.80)	794,722,553.80	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	8,348,519.02	(8,348,519.02)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(805,041,787.84)	805,041,787.84	0.00	(794,722,553.80)	794,722,553.80	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(1,009,970,881.59)	851,508,496.93	(158,462,384.66)	(938,427,250.80)	825,052,516.80	(113,374,734.00)	-28.5%

			2009-10 Unaudited Actuals			2010-11 Budget			
Description	Function 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
A. REVENUES									
Revenue Limit Sources		8010-8099	2,805,773,894.24	171,440,864.00	2,977,214,758.24	2,707,680,493.00	165,188,477.00	2,872,868,970.00	-3.1%
2) Federal Revenue		8100-8299	18,549,195.65	945,429,031.13	963,978,226.78	22,351,174.00	1,229,565,434.00	1,251,916,608.00	29.9%
3) Other State Revenue		8300-8599	1,265,440,549.36	893,930,019.66	2,159,370,569.02	1,217,088,660.00	891,359,757.00	2,108,448,417.00	-2.4%
4) Other Local Revenue		8600-8799	96,946,224.25	11,114,436.43	108,060,660.68	112,949,054.00	34,361,796.00	147,310,850.00	36.3%
5) TOTAL, REVENUES			4,186,709,863.50	2,021,914,351.22	6,208,624,214.72	4,060,069,381.00	2,320,475,464.00	6,380,544,845.00	2.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,885,769,499.26	1,900,679,981.43	3,786,449,480.69	2,059,586,265.00	1,982,494,051.00	4,042,080,316.00	6.8%
2) Instruction - Related Services	2000-2999		401,947,968.92	448,662,520.21	850,610,489.13	318,346,029.00	479,393,130.00	797,739,159.00	-6.2%
3) Pupil Services	3000-3999		174,346,747.92	301,494,513.26	475,841,261.18	160,651,782.00	301,553,662.00	462,205,444.00	-2.9%
4) Ancillary Services	4000-4999		17,650,916.43	87,016,394.53	104,667,310.96	12,051,273.00	98,688,244.00	110,739,517.00	5.8%
5) Community Services	5000-5999		15,395,568.38	2,261,451.80	17,657,020.18	10,010,503.00	3,099,731.00	13,110,234.00	-25.8%
6) Enterprise	6000-6999		5,656.81	0.00	5,656.81	483,927.00	0.00	483,927.00	8454.8%
7) General Administration	7000-7999		229,876,339.07	81,574,303.56	311,450,642.63	245,242,456.00	98,292,287.00	343,534,743.00	10.3%
8) Plant Services	8000-8999		323,534,707.86	264,964,343.41	588,499,051.27	405,497,593.00	243,435,798.00	648,933,391.00	10.3%
9) Other Outgo	9000-9999	Except 7600-7699	17,050,020.70	947,971.21	17,997,991.91	19,230,903.00	292,250.00	19,523,153.00	8.5%
10) TOTAL, EXPENDITURES			3,065,577,425.35	3,087,601,479.41	6,153,178,904.76	3,231,100,731.00	3,207,249,153.00	6,438,349,884.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,121,132,438.15	(1,065,687,128.19)	55,445,309.96	828,968,650.00	(886,773,689.00)	(57,805,039.00)	-204.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	16,433,232.04	46,477,255.26	62,910,487.30	6,107,819.00	30,329,963.00	36,437,782.00	-42.1%
b) Transfers Out		7600-7629	224,351,346.08	10,546.17	224,361,892.25	153,567,367.00	0.00	153,567,367.00	-31.6%
2) Other Sources/Uses									
a) Sources		8930-8979	2,989,020.29	0.00	2,989,020.29	3,754,851.00	0.00	3,754,851.00	25.6%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(805,041,787.84)	805,041,787.84	0.00	(794,722,553.80)	794,722,553.80	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(1,009,970,881.59)	851,508,496.93	(158,462,384.66)	(938,427,250.80)	825,052,516.80	(113,374,734.00)	-28.5%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 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)			111,161,556.56	(214,178,631.26)	(103,017,074.70)	(109,458,600.80)	(61,721,172.20)	(171,179,773.00)	66.2%
ENDING BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	294,569,092.27	555,947,240.46	850,516,332.73	366,939,922.83	280,004,958.20	646,944,881.03	-23.9%
b) Audit Adjustments		9793	(38,790,726.00)	(61,763,651.00)	(100,554,377.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			255,778,366.27	494,183,589.46	749,961,955.73	366,939,922.83	280,004,958.20	646,944,881.03	-13.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			255,778,366.27	494,183,589.46	749,961,955.73	366,939,922.83	280,004,958.20	646,944,881.03	-13.7%
2) Ending Balance, June 30 (E + F1e)			366,939,922.83	280,004,958.20	646,944,881.03	257,481,322.03	218,283,786.00	475,765,108.03	-26.5%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	2,802,437.22	0.00	2,802,437.22	2,802,437.00	0.00	2,802,437.00	0.0%
Stores		9712	6,983,556.24	984,536.00	7,968,092.24	6,983,556.00	984,536.00	7,968,092.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	278,029,539.20	278,029,539.20	0.00	197,276,579.00	197,276,579.00	-29.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	65,375,780.00	0.00	65,375,780.00	65,375,780.00	0.00	65,375,780.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	172,235,720.64	990,883.00	173,226,603.64	62,737,131.00	3,029,982.00	65,767,113.00	-62.0%
c) Undesignated Amount		9790	119,542,428.73	0.00	119,542,428.73				
d) Unappropriated Amount		9790				119,582,418.03	16,992,689.00	136,575,107.03	

Resource	Description	2009-10 Unaudited Actuals	2010-11 Budget
3200	ARRA: State Fiscal Stabilization Fund	48,903,756.00	0.00
5640	Medi-Cal Billing Option	15,461,526.43	16,877,000.00
5650	FEMA Public Assistance Funds	97,114.22	0.00
5810	Other Federal	4,253,543.49	0.00
6275	Teacher Recruitment and Retention	5,384,676.18	0.00
6286	English Language Acquisition Program, Teacher Training & Student	4,304,302.51	9,000,000.00
6355	ROC/P: Training & Certification for Community Care (Dept Develop &	103,261.76	0.00
6500	Special Education	5,802,490.64	7,889,929.00
7090	Economic Impact Aid (EIA)	5,627,256.16	4,895,373.00
7091	Economic Impact Aid: Limited English Proficiency (LEP)	64,997,590.91	41,626,277.00
7230	Transportation: Home to School	0.00	3,248,000.00
7400	Quality Education Investment Act	98,813,801.36	96,645,000.00
7810	Other State	397,231.00	47,000.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	222,000.00
9010	Other Local	23,882,988.54	16,826,000.00
Total, Legally Restricted Balance		278,029,539.20	197,276,579.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	95,090,245.00	85,593,054.00	-10.0%
2) Federal Revenue		8100-8299	28,791,208.00	14,855,165.00	-48.4%
3) Other State Revenue		8300-8599	29,550,800.00	40,912,034.00	38.4%
4) Other Local Revenue		8600-8799	7,689,153.00	8,404,840.00	9.3%
5) TOTAL, REVENUES			161,121,406.00	149,765,093.00	-7.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	70,780,830.00	70,602,941.00	-0.3%
2) Classified Salaries		2000-2999	19,356,307.00	18,791,428.00	-2.9%
3) Employee Benefits		3000-3999	23,581,056.00	23,528,467.00	-0.2%
4) Books and Supplies		4000-4999	11,647,554.00	11,036,743.00	-5.2%
5) Services and Other Operating Expenditures		5000-5999	24,140,533.00	22,673,601.00	-6.1%
6) Capital Outlay		6000-6999	8,121,131.00	1,544,949.00	-81.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	414,468.00	971,863.00	134.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			158,041,879.00	149,149,992.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,079,527.00	615,101.00	-80.0%
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	1,473,213.00	1,251,792.00	-15.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,473,213.00)	(1,251,792.00)	-15.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,606,314.00	(636,691.00)	-139.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,892,347.00	79,035,801.00	5.5%
b) Audit Adjustments		9793	2,024,560.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			76,916,907.00	79,035,801.00	2.8%
d) Other Restatements		9795	512,580.00	3,609,824.00	604.2%
e) Adjusted Beginning Balance (F1c + F1d)			77,429,487.00	82,645,625.00	6.7%
2) Ending Balance, June 30 (E + F1e)			79,035,801.00	82,008,934.00	3.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	420.00	677.00	61.2%
Stores		9712	161,529.00	14,777.00	-90.9%
Prepaid Expenditures		9713	925,051.00	0.00	-100.0%
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	7,881,370.00	7,408,906.00	-6.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	21,543,373.00	5,922,502.00	-72.5%
c) Undesignated Amount		9790	48,524,058.00		
d) Unappropriated Amount		9790		68,662,072.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,752,174.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	14,567,395.00		
c) in Revolving Fund		9130	420.00		
d) with Fiscal Agent		9135	3,166,262.00		
e) collections awaiting deposit		9140	1,401.00		
2) Investments		9150	19,040,599.00		
3) Accounts Receivable		9200	30,327,206.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	157,256.00		
7) Prepaid Expenditures		9330	925,051.00		
8) Other Current Assets		9340	1,208,688.00		
9) Fixed Assets		9400			
TOTAL, ASSETS			97,146,452.00		
H. LIABILITIES					
1) Accounts Payable		9500	15,906,121.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	2,199,309.00		
5) Deferred Revenue		9650	5,221.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			18,110,651.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			79,035,801.00		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	70,806,888.00	62,251,962.00	-12.1%
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	24,283,357.00	23,341,092.00	-3.9%
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			95,090,245.00	85,593,054.00	-10.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,661,849.00	New
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
J Nutrition Programs		8220	5,400,195.00	6,107,276.00	13.1%
Interagency Contracts Between LEAs		8285	12,396,251.00	0.00	-100.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	8,107,589.00	5,761,992.00	-28.9%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	66,973.00	45,017.00	-32.8%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	2,820,200.00	279,031.00	-90.1%
TOTAL, FEDERAL REVENUE			28,791,208.00	14,855,165.00	-48.4%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	8,769,617.00	New
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,279,974.00	7,572,535.00	491.6%
All Other State Apportionments - Prior Years		8319	(82,858.00)	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,893,609.00	3,351,101.00	-13.9%
Child Nutrition Programs		8520	538,476.00	492,474.00	-8.5%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,122,207.00	2,117,736.00	-0.2%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	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	0.00	4,572.00	New
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	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	21,799,392.00	18,603,999.00	-14.7%
TOTAL, OTHER STATE REVENUE			29,550,800.00	40,912,034.00	38.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	968,748.00	1,230,597.00	27.0%
All Other Sales		8639	25,866.00	0.00	-100.0%
Leases and Rentals		8650	449,227.00	969,084.00	115.7%
Interest		8660	1,206,488.00	1,370,805.00	13.6%
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	5,038,824.00	4,834,354.00	-4.1%
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%
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			7,689,153.00	8,404,840.00	9.3%
TOTAL, REVENUES			161,121,406.00	149,765,093.00	-7.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	59,312,045.00	58,817,551.00	-0.8%
Certificated Pupil Support Salaries		1200	4,675,847.00	5,538,089.00	18.4%
Certificated Supervisors' and Administrators' Salaries		1300	5,261,697.00	4,656,677.00	-11.5%
Other Certificated Salaries		1900	1,531,241.00	1,590,624.00	3.9%
TOTAL, CERTIFICATED SALARIES			70,780,830.00	70,602,941.00	-0.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	5,463,792.00	5,183,226.00	-5.1%
Classified Support Salaries		2200	4,586,799.00	4,306,650.00	-6.1%
Classified Supervisors' and Administrators' Salaries		2300	1,133,119.00	1,422,621.00	25.5%
Clerical, Technical and Office Salaries		2400	4,975,853.00	5,285,839.00	6.2%
Other Classified Salaries		2900	3,196,744.00	2,593,092.00	-18.9%
TOTAL, CLASSIFIED SALARIES			19,356,307.00	18,791,428.00	-2.9%
EMPLOYEE BENEFITS					
PERS		3101-3102	5,418,805.00	5,381,551.00	-0.7%
PERS		3201-3202	1,304,897.00	1,589,930.00	21.8%
OASDI/Medicare/Alternative		3301-3302	2,647,454.00	2,487,157.00	-6.1%
Health and Welfare Benefits		3401-3402	11,865,634.00	11,586,575.00	-2.4%
Unemployment Insurance		3501-3502	211,426.00	408,579.00	93.2%
Workers' Compensation		3601-3602	1,400,525.00	1,383,675.00	-1.2%
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	732,315.00	691,000.00	-5.6%
TOTAL, EMPLOYEE BENEFITS			23,581,056.00	23,528,467.00	-0.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	1,639,007.00	1,083,938.00	-33.9%
Books and Other Reference Materials		4200	143,516.00	299,755.00	108.9%
Materials and Supplies		4300	4,216,701.00	4,413,614.00	4.7%
Noncapitalized Equipment		4400	1,616,944.00	837,008.00	-48.2%
		4700	4,031,386.00	4,402,428.00	9.2%
TOTAL, BOOKS AND SUPPLIES			11,647,554.00	11,036,743.00	-5.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	502,863.00	502,185.00	-0.1%
Dues and Memberships		5300	181,026.00	240,625.00	32.9%
Insurance		5400-5450	902,923.00	896,431.00	-0.7%
Operations and Housekeeping Services		5500	4,250,681.00	3,686,575.00	-13.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,745,346.00	4,346,520.00	58.3%
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	15,117,173.00	12,564,209.00	-16.9%
Communications		5900	440,521.00	437,056.00	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,140,533.00	22,673,601.00	-6.1%
CAPITAL OUTLAY					
Land		6100	3,351,537.00	145,000.00	-95.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,181,605.00	386,569.00	-90.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	29,119.00	6,300.00	-78.4%
Equipment		6400	546,784.00	682,259.00	24.8%
Equipment Replacement		6500	12,086.00	324,821.00	2587.6%
TOTAL, CAPITAL OUTLAY			8,121,131.00	1,544,949.00	-81.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	283,938.00	262,063.00	-7.7%
Other Debt Service - Principal		7439	130,530.00	709,800.00	443.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			414,468.00	971,863.00	134.5%
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			158,041,879.00	149,149,992.00	-5.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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%
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	1,473,213.00	1,251,792.00	-15.0%
(d) TOTAL, USES			1,473,213.00	1,251,792.00	-15.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	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)			(1,473,213.00)	(1,251,792.00)	-15.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	95,090,245.00	85,593,054.00	-10.0%
2) Federal Revenue		8100-8299	28,791,208.00	14,855,165.00	-48.4%
3) Other State Revenue		8300-8599	29,550,800.00	40,912,034.00	38.4%
4) Other Local Revenue		8600-8799	7,689,153.00	8,404,840.00	9.3%
5) TOTAL, REVENUES			161,121,406.00	149,765,093.00	-7.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		88,389,209.00	86,457,970.00	-2.2%
2) Instruction - Related Services	2000-2999		25,069,111.00	24,358,444.00	-2.8%
3) Pupil Services	3000-3999		12,414,428.00	13,611,226.00	9.6%
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%
General Administration	7000-7999		1,104,327.00	1,132,056.00	2.5%
8) Plant Services	8000-8999		30,650,336.00	22,618,433.00	-26.2%
9) Other Outgo	9000-9999	Except 7600-7699	414,468.00	971,863.00	134.5%
10) TOTAL, EXPENDITURES			158,041,879.00	149,149,992.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,079,527.00	615,101.00	-80.0%
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	1,473,213.00	1,251,792.00	-15.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,473,213.00)	(1,251,792.00)	-15.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			1,606,314.00	(636,691.00)	-139.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,892,347.00	79,035,801.00	5.5%
b) Audit Adjustments		9793	2,024,560.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			76,916,907.00	79,035,801.00	2.8%
d) Other Restatements		9795	512,580.00	3,609,824.00	604.2%
e) Adjusted Beginning Balance (F1c + F1d)			77,429,487.00	82,645,625.00	6.7%
2) Ending Balance, June 30 (E + F1e)			79,035,801.00	82,008,934.00	3.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	420.00	677.00	61.2%
Stores		9712	161,529.00	14,777.00	-90.9%
Prepaid Expenditures		9713	925,051.00	0.00	-100.0%
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	7,881,370.00	7,408,906.00	-6.0%
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	21,543,373.00	5,922,502.00	-72.5%
c) Undesignated Amount		9790	48,524,058.00		
d) Unappropriated Amount		9790		68,662,072.00	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,454,542.79	21,684,132.00	24.2%
3) Other State Revenue		8300-8599	17,467,644.69	8,688,636.00	-50.3%
4) Other Local Revenue		8600-8799	1,992,550.96	1,917,177.00	-3.8%
5) TOTAL REVENUES			36,914,738.44	32,289,945.00	-12.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	78,079,841.60	94,320,326.00	20.8%
2) Classified Salaries		2000-2999	21,195,305.68	22,709,934.00	7.1%
3) Employee Benefits		3000-3999	38,122,760.24	37,979,039.00	-0.4%
4) Books and Supplies		4000-4999	9,426,311.74	29,320,681.63	211.1%
5) Services and Other Operating Expenditures		5000-5999	4,300,280.25	4,948,075.00	15.1%
6) Capital Outlay		6000-6999	3,680,204.80	7,434,579.00	102.0%
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	3,598,422.58	4,184,022.00	16.3%
9) TOTAL EXPENDITURES			158,403,126.89	200,896,656.63	26.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(121,488,388.45)	(168,606,711.63)	38.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	168,283,838.79	92,774,308.00	-44.9%
b) Transfers Out		7600-7629	10,600,000.00	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			157,883,838.79	92,774,308.00	-41.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,195,450.34	(75,832,403.63)	-309.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,792,868.62	76,925,277.96	68.0%
b) Audit Adjustments		9793	(5,063,041.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			40,729,827.62	76,925,277.96	88.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,729,827.62	76,925,277.96	88.9%
2) Ending Balance, June 30 (E + F1e)			76,925,277.96	1,092,874.33	-98.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	92,874.24	92,874.33	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	76,832,403.72	1,000,000.00	-98.7%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	73,836,403.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	92,874.24		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	218,486.24		
4) Due from Grantor Government		9290	6,307,389.29		
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			
TOTAL ASSETS			80,455,153.40		
H. LIABILITIES					
1) Accounts Payable		9500	3,137,142.96		
2) Due to Grantor Governments		9590	277,295.10		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	115,437.38		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			3,529,875.44		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			76,925,277.96		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	3,532,015.12	3,770,847.00	6.8%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	175,319.19	201,091.00	14.7%
Other Federal Revenue (incl. ARRA)	All Other	8290	13,747,208.48	17,712,194.00	28.8%
TOTAL, FEDERAL REVENUE			17,454,542.79	21,684,132.00	24.2%
OTHER STATE REVENUE					
Other State Apportionments Adult Education Current Year	6390	8311	0.00	0.00	0.0%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	765,462.00	0.00	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Other State Revenue		8590	16,702,182.69	8,688,636.00	-48.0%
TOTAL, OTHER STATE REVENUE			17,467,644.69	8,688,636.00	-50.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	25,000.00	New
Interest		8660	534,662.35	400,000.00	-25.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	754,865.83	550,000.00	-27.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	703,022.78	942,177.00	34.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,992,550.96	1,917,177.00	-3.8%
TOTAL, REVENUES			36,914,738.44	32,289,945.00	-12.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	61,259,076.27	71,473,318.00	16.7%
Certificated Pupil Support Salaries		1200	4,988,598.98	6,217,857.00	24.6%
Certificated Supervisors' and Administrators' Salaries		1300	11,712,404.61	13,765,431.00	17.5%
Other Certificated Salaries		1900	119,761.74	2,863,720.00	2291.2%
TOTAL, CERTIFICATED SALARIES			78,079,841.60	94,320,326.00	20.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,465,854.20	4,593,678.00	32.5%
Classified Support Salaries		2200	6,093,814.88	6,000,689.00	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	87,606.52	144,905.00	65.4%
Clerical, Technical and Office Salaries		2400	10,883,884.49	9,480,771.00	-12.9%
Other Classified Salaries		2900	664,145.59	2,489,891.00	274.9%
TOTAL, CLASSIFIED SALARIES			21,195,305.68	22,709,934.00	7.1%
EMPLOYEE BENEFITS					
RS		3101-3102	6,129,474.95	7,717,917.00	25.9%
PERS		3201-3202	2,790,933.43	2,519,308.00	-9.7%
OASDI/Medicare/Alternative		3301-3302	2,981,956.13	3,142,261.00	5.4%
Health and Welfare Benefits		3401-3402	15,187,896.46	15,185,674.00	0.0%
Unemployment Insurance		3501-3502	323,908.12	842,773.00	160.2%
Workers' Compensation		3601-3602	2,554,069.50	1,498,684.00	-41.3%
OPEB, Allocated		3701-3702	7,707,456.65	6,831,117.00	-11.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	447,065.00	241,305.00	-46.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			38,122,760.24	37,979,039.00	-0.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	85,952.27	15,093.00	-82.4%
Books and Other Reference Materials		4200	36,898.68	0.00	-100.0%
Materials and Supplies		4300	5,459,866.87	28,285,217.63	418.1%
Noncapitalized Equipment		4400	3,843,593.92	1,020,371.00	-73.5%
TOTAL, BOOKS AND SUPPLIES			9,426,311.74	29,320,681.63	211.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,914.00	0.00	-100.0%
Travel and Conferences		5200	136,080.90	292,819.00	115.2%
Dues and Memberships		5300	192.00	0.00	-100.0%
Insurance		5400-5450	20,362.00	0.00	-100.0%
Operations and Housekeeping Services		5500	1,464,442.19	1,643,841.00	12.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,043,281.12	2,178,497.00	6.6%
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	339,379.36	425,416.00	25.4%
Communications		5900	294,628.68	407,502.00	38.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,300,280.25	4,948,075.00	15.1%
CAPITAL OUTLAY					
Land		6100	1,863,811.97	0.00	-100.0%
Improvements		6170	15,369.07	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,774,628.79	7,263,343.00	309.3%
Equipment		6400	26,394.97	171,000.00	547.9%
Equipment Replacement		6500	0.00	236.00	New
TOTAL, CAPITAL OUTLAY			3,680,204.80	7,434,579.00	102.0%
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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	3,598,422.58	4,184,022.00	16.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,598,422.58	4,184,022.00	16.3%
TOTAL, EXPENDITURES			158,403,126.89	200,896,656.63	26.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	168,283,838.79	92,774,308.00	-44.9%
(a) TOTAL, INTERFUND TRANSFERS IN			168,283,838.79	92,774,308.00	-44.9%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,600,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,600,000.00	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	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%
Transfers of Restricted Balances		8997	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)					
			157,683,838.79	92,774,308.00	-41.2%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,454,542.79	21,684,132.00	24.2%
3) Other State Revenue		8300-8599	17,467,644.69	8,688,636.00	-50.3%
4) Other Local Revenue		8600-8799	1,992,550.96	1,917,177.00	-3.8%
5) TOTAL, REVENUES			36,914,738.44	32,289,945.00	-12.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		94,358,326.86	117,968,231.63	25.0%
2) Instruction - Related Services	2000-2999		36,582,090.26	49,100,039.00	34.2%
3) Pupil Services	3000-3999		7,198,899.77	8,177,981.00	13.6%
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%
General Administration	7000-7999		3,598,422.58	4,184,022.00	16.3%
8) Plant Services	8000-8999		16,665,387.42	21,466,383.00	28.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			158,403,126.89	200,896,656.63	26.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(121,488,388.45)	(168,606,711.63)	38.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	168,283,838.79	92,774,308.00	-44.9%
b) Transfers Out		7600-7629	10,600,000.00	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			157,683,838.79	92,774,308.00	-41.2%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,195,450.34	(75,832,403.63)	-309.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,792,868.62	76,925,277.96	68.0%
b) Audit Adjustments		9793	(5,063,041.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			40,729,827.62	76,925,277.96	88.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,729,827.62	76,925,277.96	88.9%
2) Ending Balance, June 30 (E + F1e)			76,925,277.96	1,092,874.33	-98.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	92,874.24	92,874.33	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	76,832,403.72	1,000,000.00	-98.7%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	33,414,286.51	35,973,491.00	7.7%
3) Other State Revenue		8300-8599	83,693,578.10	100,112,839.00	19.6%
4) Other Local Revenue		8600-8799	11,365,306.00	26,031,564.00	129.0%
5) TOTAL REVENUES			128,473,170.61	162,117,894.00	26.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	43,857,821.18	44,500,021.00	1.5%
2) Classified Salaries		2000-2999	41,343,095.06	42,322,026.00	2.4%
3) Employee Benefits		3000-3999	36,244,342.26	45,805,545.00	26.4%
4) Books and Supplies		4000-4999	2,813,025.63	23,165,450.00	723.5%
5) Services and Other Operating Expenditures		5000-5999	5,621,642.10	5,558,881.00	-1.1%
6) Capital Outlay		6000-6999	121,987.70	886,696.00	626.9%
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	344,103.07	299,817.00	-12.9%
9) TOTAL EXPENDITURES			130,346,017.00	162,538,436.00	24.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,872,846.39)	(420,542.00)	-77.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	165,133.59	383,713.00	132.4%
b) Transfers Out		7600-7629	853,198.29	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	(517,962.00)	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			(1,206,026.70)	383,713.00	-131.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(3,078,873.09)	(36,829.00)	-98.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,137,279.42	58,406.33	-98.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,137,279.42	58,406.33	-98.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,137,279.42	58,406.33	-98.1%
2) Ending Balance, June 30 (E + F1e)			58,406.33	21,577.33	-63.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	21,576.87	21,577.33	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	36,829.46	0.00	-100.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,088,861.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	21,576.87		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	375,615.26		
4) Due from Grantor Government		9290	9,025,129.13		
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			
TOTAL ASSETS			13,511,182.98		
H. LIABILITIES					
1) Accounts Payable		9500	1,983,260.35		
2) Due to Grantor Governments		9590	597,055.34		
3) Due to Other Funds		9610	10,000,000.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	872,460.96		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			13,452,776.65		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			58,406.33		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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 (incl. ARRA)		8290	33,414,286.51	35,973,491.00	7.7%
TOTAL, FEDERAL REVENUE			33,414,286.51	35,973,491.00	7.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	851,923.65	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	82,841,654.45	100,112,839.00	20.8%
TOTAL, OTHER STATE REVENUE			83,693,578.10	100,112,839.00	19.6%
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	296,368.18	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,738,539.86	2,639,000.00	-3.6%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,330,397.96	23,392,564.00	180.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,365,306.00	26,031,564.00	129.0%
TOTAL, REVENUES			128,473,170.61	162,117,894.00	26.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	35,093,604.32	34,919,050.00	-0.5%
Certificated Pupil Support Salaries		1200	536,734.37	1,289,451.00	140.2%
Certificated Supervisors' and Administrators' Salaries		1300	8,160,514.23	7,991,374.00	-2.1%
Other Certificated Salaries		1900	66,968.26	300,146.00	348.2%
TOTAL, CERTIFICATED SALARIES			43,857,821.18	44,500,021.00	1.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	30,376,577.65	29,510,855.00	-2.8%
Classified Support Salaries		2200	4,591,360.13	4,545,753.00	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	29,202.16	27,725.00	-5.1%
Clerical, Technical and Office Salaries		2400	6,171,412.97	7,605,513.00	23.2%
Other Classified Salaries		2900	174,542.15	632,180.00	262.2%
TOTAL, CLASSIFIED SALARIES			41,343,095.06	42,322,026.00	2.4%
EMPLOYEE BENEFITS					
CIRS		3101-3102	3,286,643.03	3,662,259.00	11.4%
PERS		3201-3202	4,076,713.50	4,585,276.00	12.5%
OASDI/Medicare/Alternative		3301-3302	3,867,324.46	4,250,706.00	9.9%
Health and Welfare Benefits		3401-3402	14,224,689.36	21,289,927.00	49.7%
Unemployment Insurance		3501-3502	274,836.21	625,488.00	127.6%
Workers' Compensation		3601-3602	2,205,816.32	1,110,583.00	-49.7%
OPEB, Allocated		3701-3702	7,527,212.38	9,712,416.00	29.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	781,107.00	568,890.00	-27.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,244,342.26	45,805,545.00	26.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,755.90	0.00	-100.0%
Materials and Supplies		4300	2,712,508.04	22,936,607.00	745.6%
Noncapitalized Equipment		4400	92,761.69	228,843.00	146.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,813,025.63	23,165,450.00	723.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	2,089,553.54	1,967,834.00	-5.8%
Travel and Conferences		5200	77,291.60	77,993.00	0.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	966,383.00	589,690.00	-39.0%
Operations and Housekeeping Services		5500	1,756,896.79	1,688,090.00	-3.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	219,088.14	210,103.00	-4.1%
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	28,096.25	513,525.00	1727.7%
Communications		5900	484,332.78	511,646.00	5.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,621,642.10	5,558,881.00	-1.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	55,323.74	0.00	-100.0%
Buildings and Improvements of Buildings		6200	66,663.96	886,696.00	1230.1%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			121,987.70	886,696.00	626.9%
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					
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	344,103.07	299,817.00	-12.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			344,103.07	299,817.00	-12.9%
TOTAL, EXPENDITURES			130,346,017.00	162,538,436.00	24.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	165,133.59	383,713.00	132.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			165,133.59	383,713.00	132.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	853,198.29	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			853,198.29	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 f Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	(517,962.00)	0.00	-100.0%
(c) TOTAL, SOURCES			(517,962.00)	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(1,206,026.70)	383,713.00	-131.8%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	33,414,286.51	35,973,491.00	7.7%
3) Other State Revenue		8300-8599	83,693,578.10	100,112,839.00	19.6%
4) Other Local Revenue		8600-8799	11,365,306.00	26,031,564.00	129.0%
5) TOTAL, REVENUES			128,473,170.61	162,117,894.00	26.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		96,107,855.30	125,586,843.00	30.7%
2) Instruction - Related Services	2000-2999		24,301,151.70	24,705,768.00	1.7%
3) Pupil Services	3000-3999		753,531.97	1,956,854.00	159.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,893.49	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
General Administration	7000-7999		344,103.07	299,817.00	-12.9%
8) Plant Services	8000-8999		8,837,481.47	9,989,154.00	13.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			130,346,017.00	162,538,436.00	24.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,872,846.39)	(420,542.00)	-77.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	165,133.59	383,713.00	132.4%
b) Transfers Out		7600-7629	853,198.29	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	(517,962.00)	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			(1,206,026.70)	383,713.00	-131.8%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,078,873.09)	(36,829.00)	-98.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,137,279.42	58,406.33	-98.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,137,279.42	58,406.33	-98.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,137,279.42	58,406.33	-98.1%
2) Ending Balance, June 30 (E + F1e)			58,406.33	21,577.33	-63.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	21,576.87	21,577.33	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	36,829.46	0.00	-100.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	245,475,270.72	255,279,945.00	4.0%
3) Other State Revenue		8300-8599	19,306,655.91	17,711,464.00	-8.3%
4) Other Local Revenue		8600-8799	12,319,032.36	12,792,223.00	3.8%
5) TOTAL, REVENUES			277,100,958.99	285,783,632.00	3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	96,547,991.36	93,681,734.00	-3.0%
3) Employee Benefits		3000-3999	71,186,602.24	82,025,304.00	15.2%
4) Books and Supplies		4000-4999	117,010,528.34	120,794,509.00	3.2%
5) Services and Other Operating Expenditures		5000-5999	6,753,965.16	7,045,823.00	4.3%
6) Capital Outlay		6000-6999	296,243.99	44,415.00	-85.0%
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	7,687,418.76	6,207,579.00	-19.3%
9) TOTAL, EXPENDITURES			299,482,749.85	309,799,364.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,381,790.86)	(24,015,732.00)	7.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	24,013,147.82	24,802,524.00	3.3%
b) Transfers Out		7600-7629	2,481,725.60	786,792.00	-68.3%
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			21,531,422.22	24,015,732.00	11.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(850,368.64)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,045,636.51	5,195,267.87	-14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,045,636.51	5,195,267.87	-14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,045,636.51	5,195,267.87	-14.1%
2) Ending Balance, June 30 (E + F1e)			5,195,267.87	5,195,267.87	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,195,267.87	5,195,267.87	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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	181,874.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	11,272.57		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	26,468.14		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	219,537.68		
4) Due from Grantor Government		9290	20,140,064.89		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	5,195,267.87		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
TOTAL ASSETS			25,774,485.99		
H. LIABILITIES					
1) Accounts Payable		9500	5,279,218.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,300,000.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			20,579,218.12		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			5,195,267.87		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	233,519,869.49	242,156,375.00	3.7%
Other Federal Revenue (incl. ARRA)		8290	11,955,401.23	13,123,570.00	9.8%
TOTAL, FEDERAL REVENUE			245,475,270.72	255,279,945.00	4.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	19,306,655.91	17,711,464.00	-8.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,306,655.91	17,711,464.00	-8.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	12,032,337.03	12,442,223.00	3.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	286,395.33	350,000.00	22.2%
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	300.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			12,319,032.36	12,792,223.00	3.8%
TOTAL, REVENUES			277,100,958.99	285,783,632.00	3.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	89,289,279.31	84,744,059.00	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	677,836.43	604,375.00	-10.8%
Clerical, Technical and Office Salaries		2400	6,576,873.64	8,328,313.00	26.6%
Other Classified Salaries		2900	4,001.98	4,987.00	24.6%
TOTAL, CLASSIFIED SALARIES			96,547,991.36	93,681,734.00	-3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	9,803,174.59	9,233,613.00	-5.8%
SDI/Medicare/Alternative		3301-3302	7,714,376.00	6,824,913.00	-11.5%
Health and Welfare Benefits		3401-3402	30,664,954.39	43,465,139.00	41.7%
Unemployment Insurance		3501-3502	303,873.05	642,674.00	111.5%
Workers' Compensation		3601-3602	2,442,867.25	1,144,751.00	-53.1%
OPEB, Allocated		3701-3702	17,784,652.96	19,738,608.00	11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,472,704.00	975,606.00	-60.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			71,186,602.24	82,025,304.00	15.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,201,074.28	2,876,764.00	30.7%
Noncapitalized Equipment		4400	216,024.34	2,362,507.00	993.6%
Food		4700	114,593,429.72	115,555,238.00	0.8%
TOTAL, BOOKS AND SUPPLIES			117,010,528.34	120,794,509.00	3.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,184.74	0.00	-100.0%
Travel and Conferences		5200	219,880.49	223,729.00	1.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,806,958.77	5,164,978.00	7.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	311,758.19	65,975.00	-78.8%
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	773,619.69	1,036,655.00	34.0%
Communications		5900	640,563.28	554,486.00	-13.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,753,965.16	7,045,823.00	4.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	11,300.00	New
Equipment		6400	(126,304.54)	33,115.00	-126.2%
Equipment Replacement		6500	422,548.53	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			296,243.99	44,415.00	-85.0%
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	7,687,418.76	6,207,579.00	-19.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,687,418.76	6,207,579.00	-19.3%
TOTAL, EXPENDITURES			299,482,749.85	309,799,364.00	3.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	12,210,016.97	24,802,524.00	103.1%
Other Authorized Interfund Transfers In		8919	11,803,130.85	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			24,013,147.82	24,802,524.00	3.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,481,725.60	786,792.00	-68.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,481,725.60	786,792.00	-68.3%
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%
Transfers of Restricted Balances		8997	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)					
			21,531,422.22	24,015,732.00	11.5%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	245,475,270.72	255,279,945.00	4.0%
3) Other State Revenue		8300-8599	19,306,655.91	17,711,464.00	-8.3%
4) Other Local Revenue		8600-8799	12,319,032.36	12,792,223.00	3.8%
5) TOTAL REVENUES			277,100,958.99	285,783,632.00	3.1%
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		286,987,382.32	298,411,836.00	4.0%
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%
General Administration	7000-7999		7,687,418.76	6,207,579.00	-19.3%
8) Plant Services	8000-8999		4,807,948.77	5,179,949.00	7.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			299,482,749.85	309,799,364.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(22,381,790.86)	(24,015,732.00)	7.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	24,013,147.82	24,802,524.00	3.3%
b) Transfers Out		7600-7629	2,481,725.60	786,792.00	-68.3%
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			21,531,422.22	24,015,732.00	11.5%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(850,368.64)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,045,636.51	5,195,267.87	-14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,045,636.51	5,195,267.87	-14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,045,636.51	5,195,267.87	-14.1%
2) Ending Balance, June 30 (E + F1e)			5,195,267.87	5,195,267.87	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,195,267.87	5,195,267.87	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	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,208,965.46	0.00	-100.0%
5) TOTAL, REVENUES			1,208,965.46	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,420,364.78	12,962,211.00	101.9%
3) Employee Benefits		3000-3999	2,970,108.91	9,354,107.00	214.9%
4) Books and Supplies		4000-4999	2,695,358.34	15,290,118.82	467.3%
5) Services and Other Operating Expenditures		5000-5999	56,990,514.92	4,715,991.00	-91.7%
6) Capital Outlay		6000-6999	3,521,374.44	3,316,421.00	-5.8%
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			72,597,721.39	45,638,848.82	-37.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(71,388,755.93)	(45,638,848.82)	-36.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	940,905.41	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			940,905.41	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(70,447,850.52)	(45,638,848.82)	-35.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,086,699.34	45,638,848.82	-60.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,086,699.34	45,638,848.82	-60.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,086,699.34	45,638,848.82	-60.7%
2) Ending Balance, June 30 (E + F1e)			45,638,848.82	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	45,638,848.82	0.00	-100.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	48,200,819.86		
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	194,580.93		
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			
TOTAL, ASSETS			48,395,400.79		
H. LIABILITIES					
1) Accounts Payable		9500	2,756,551.97		
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			2,756,551.97		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			45,638,848.82		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,208,965.46	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,208,965.46	0.00	-100.0%
TOTAL, REVENUES			1,208,965.46	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,420,364.78	12,962,211.00	101.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,420,364.78	12,962,211.00	101.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	666,730.78	7,752,352.00	1062.7%
OASDI/Medicare/Alternative		3301-3302	495,398.25	991,608.00	100.2%
Health and Welfare Benefits		3401-3402	992,391.03	214,570.00	-78.4%
Unemployment Insurance		3501-3502	19,391.82	93,327.00	381.3%
Workers' Compensation		3601-3602	167,655.67	165,746.00	-1.1%
OPEB, Allocated		3701-3702	462,758.36	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	165,783.00	136,504.00	-17.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,970,108.91	9,354,107.00	214.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,695,358.34	15,290,118.82	467.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,695,358.34	15,290,118.82	467.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	181,245.21	272,788.00	50.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	56,809,269.71	4,443,203.00	-92.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			56,990,514.92	4,715,991.00	-91.7%
CAPITAL OUTLAY					
Land Improvements		6170	13,591.03	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,450,153.56	3,316,421.00	-3.9%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	57,629.85	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			3,521,374.44	3,316,421.00	-5.8%
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			72,597,721.39	45,638,848.82	-37.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	940,905.41	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			940,905.41	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%
19-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%
Transfers of Restricted Balances		8997	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)					
			940,905.41	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,208,965.46	0.00	-100.0%
5) TOTAL, REVENUES			1,208,965.46	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		72,597,721.39	45,638,848.82	-37.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			72,597,721.39	45,638,848.82	-37.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(71,388,755.93)	(45,638,848.82)	-36.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	940,905.41	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			940,905.41	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,447,850.52)	(45,638,848.82)	-35.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,086,699.34	45,638,848.82	-60.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,086,699.34	45,638,848.82	-60.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,086,699.34	45,638,848.82	-60.7%
2) Ending Balance, June 30 (E + F1e)			45,638,848.82	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	45,638,848.82	0.00	-100.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	31,974,637.58	40,050,000.00	25.3%
5) TOTAL, REVENUES			31,974,637.58	40,050,000.00	25.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	51,572,897.44	62,336,036.00	20.9%
3) Employee Benefits		3000-3999	24,798,520.62	23,599,661.00	-4.8%
4) Books and Supplies		4000-4999	3,261,429.79	1,794,301.00	-45.0%
5) Services and Other Operating Expenditures		5000-5999	29,597,597.30	9,231,494.00	-68.8%
6) Capital Outlay		6000-6999	1,267,346,582.83	1,330,046,729.00	4.9%
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			1,376,577,027.98	1,427,008,221.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,344,602,390.40)	(1,386,958,221.00)	3.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	106,165,741.79	0.00	-100.0%
b) Transfers Out		7600-7629	85,147,915.19	8,554,118.00	-90.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,082,645,000.00	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			4,103,662,826.60	(8,554,118.00)	-100.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,759,060,436.20	(1,395,512,339.00)	-150.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	721,152,064.18	3,494,598,114.99	384.6%
b) Audit Adjustments		9793	14,385,614.61	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			735,537,678.79	3,494,598,114.99	375.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			735,537,678.79	3,494,598,114.99	375.1%
2) Ending Balance, June 30 (E + F1e)			3,494,598,114.99	2,099,085,775.99	-39.9%
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	3,490,798,114.99	2,095,285,775.99	-40.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,646,774,861.00		
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	18,444,016.11		
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			
TOTAL ASSETS			3,669,319,087.68		
H. LIABILITIES					
1) Accounts Payable		9500	174,720,972.69		
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			174,720,972.69		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			3,494,598,114.99		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		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	157,831.69	300,000.00	90.1%
Interest		8660	30,886,033.80	39,450,000.00	27.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	930,772.09	300,000.00	-67.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,974,637.58	40,050,000.00	25.3%
TOTAL, REVENUES			31,974,637.58	40,050,000.00	25.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	9,688,186.51	28,131,258.00	190.4%
Classified Supervisors' and Administrators' Salaries		2300	7,453,384.60	7,795,926.00	4.6%
Clerical, Technical and Office Salaries		2400	34,354,709.69	26,406,431.00	-23.1%
Other Classified Salaries		2900	76,616.64	2,421.00	-96.8%
TOTAL, CLASSIFIED SALARIES			51,572,897.44	62,336,036.00	20.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,746,368.73	4,563,563.00	-32.4%
OASDI/Medicare/Alternative		3301-3302	4,232,330.55	4,773,778.00	12.8%
Health and Welfare Benefits		3401-3402	6,947,731.73	10,186,788.00	46.6%
Unemployment Insurance		3501-3502	172,652.31	448,935.00	160.0%
Workers' Compensation		3601-3602	1,471,142.88	800,236.00	-45.6%
OPEB, Allocated		3701-3702	3,911,414.42	2,144,469.00	-45.2%
-B, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,316,880.00	681,892.00	-48.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,798,520.62	23,599,661.00	-4.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,910,316.00	1,794,301.00	-38.3%
Noncapitalized Equipment		4400	351,113.79	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,261,429.79	1,794,301.00	-45.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	327,894.91	2,348,922.00	616.4%
Insurance		5400-5450	0.00	381,087.00	New
Operations and Housekeeping Services		5500	2,956.88	50,761.00	1616.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,826,316.12	5,705,171.00	-58.7%
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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	15,329,303.56	745,553.00	-95.1%
Communications		5900	111,125.83	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,597,597.30	9,231,494.00	-68.8%
CAPITAL OUTLAY					
Land		6100	87,154,342.00	224,674.00	-99.7%
Land Improvements		6170	6,617,597.02	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,134,625,376.01	1,325,672,150.00	16.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	2,578,425.83	0.00	-100.0%
Equipment		6400	36,363,547.58	4,149,905.00	-88.6%
Equipment Replacement		6500	7,294.39	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,267,346,582.83	1,330,046,729.00	4.9%
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			1,376,577,027.98	1,427,008,221.00	3.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	106,165,741.79	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			106,165,741.79	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	23,066,172.72	0.00	-100.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	62,081,742.47	8,554,118.00	-86.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			85,147,915.19	8,554,118.00	-90.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	4,082,645,000.00	0.00	-100.0%
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			4,082,645,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	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)					
			4,103,662,826.60	(8,554,118.00)	-100.2%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	31,974,637.58	40,050,000.00	25.3%
5) TOTAL, REVENUES			31,974,637.58	40,050,000.00	25.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,376,577,027.98	1,427,008,221.00	3.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,376,577,027.98	1,427,008,221.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,344,602,390.40)	(1,386,958,221.00)	3.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	106,165,741.79	0.00	-100.0%
b) Transfers Out		7600-7629	85,147,915.19	8,554,118.00	-90.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,082,645,000.00	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			4,103,662,826.60	(8,554,118.00)	-100.2%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,759,060,436.20	(1,395,512,339.00)	-150.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	721,152,064.18	3,494,598,114.99	384.6%
b) Audit Adjustments		9793	14,385,614.61	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			735,537,678.79	3,494,598,114.99	375.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			735,537,678.79	3,494,598,114.99	375.1%
2) Ending Balance, June 30 (E + F1e)			3,494,598,114.99	2,099,085,775.99	-39.9%
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	3,490,798,114.99	2,095,285,775.99	-40.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	19,847,336.83	18,886,000.00	-4.8%
5) TOTAL, REVENUES			19,847,336.83	18,886,000.00	-4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	275,550.13	309,969.00	12.5%
3) Employee Benefits		3000-3999	120,883.03	135,910.00	12.4%
4) Books and Supplies		4000-4999	13,107.37	34,126.00	160.4%
5) Services and Other Operating Expenditures		5000-5999	464,077.61	14,084,462.00	2934.9%
6) Capital Outlay		6000-6999	29,281,488.94	15,498,816.00	-47.1%
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			30,155,107.08	30,063,283.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,307,770.25)	(11,177,283.00)	8.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	331,157.00	0.00	-100.0%
b) Transfers Out		7600-7629	12,161,658.31	10,709,707.00	-11.9%
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			(11,830,501.31)	(10,709,707.00)	-9.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,138,271.56)	(21,886,990.00)	-1.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,307,921.28	48,994,089.03	-28.3%
b) Audit Adjustments		9793	2,824,439.31	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			71,132,360.59	48,994,089.03	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,132,360.59	48,994,089.03	-31.1%
2) Ending Balance, June 30 (E + F1e)			48,994,089.03	27,107,099.03	-44.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	48,994,089.03	27,107,099.03	-44.7%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	53,060,427.02		
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	1,311,891.33		
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			
TOTAL ASSETS			54,382,318.35		
H. LIABILITIES					
1) Accounts Payable		9500	5,388,229.32		
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			5,388,229.32		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			48,994,089.03		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	1,099,983.94	886,000.00	-19.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	18,747,352.89	18,000,000.00	-4.0%
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			19,847,336.83	18,886,000.00	-4.8%
TOTAL, REVENUES			19,847,336.83	18,886,000.00	-4.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	368.93	3,740.00	913.7%
Classified Supervisors' and Administrators' Salaries		2300	63,501.98	56,152.00	-11.6%
Clerical, Technical and Office Salaries		2400	211,679.22	227,568.00	7.5%
Other Classified Salaries		2900	0.00	22,509.00	New
TOTAL, CLASSIFIED SALARIES			275,550.13	309,969.00	12.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	33,085.76	38,454.00	16.2%
OASDI/Medicare/Alternative		3301-3302	20,539.99	23,744.00	15.6%
Health and Welfare Benefits		3401-3402	34,054.91	44,232.00	29.9%
Unemployment Insurance		3501-3502	832.41	2,227.00	167.5%
Workers' Compensation		3601-3602	7,088.07	3,969.00	-44.0%
OPEB, Allocated		3701-3702	18,155.89	19,971.00	10.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,126.00	3,313.00	-53.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			120,883.03	135,910.00	12.4%
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	11,617.72	34,126.00	193.7%
Noncapitalized Equipment		4400	1,489.65	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			13,107.37	34,126.00	160.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,001.50	1,300.00	29.8%
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	22,306.05	252,690.00	1032.8%
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	439,899.73	13,830,072.00	3043.9%
Communications		5900	870.33	400.00	-54.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			464,077.61	14,084,462.00	2934.9%
CAPITAL OUTLAY					
Land		6100	168,647.16	0.00	-100.0%
Land Improvements		6170	9,542.44	0.00	-100.0%
Buildings and Improvements of Buildings		6200	29,066,710.67	15,487,172.00	-46.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	36,588.67	11,644.00	-68.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,281,488.94	15,498,816.00	-47.1%
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			30,155,107.08	30,063,283.00	-0.3%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	331,157.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			331,157.00	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	12,161,658.31	10,709,707.00	-11.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,161,658.31	10,709,707.00	-11.9%
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)			(11,830,501.31)	(10,709,707.00)	-9.5%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	19,847,336.83	18,886,000.00	-4.8%
5) TOTAL, REVENUES			19,847,336.83	18,886,000.00	-4.8%
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%
General Administration	7000-7999		839,633.30	1,184,085.00	41.0%
8) Plant Services	8000-8999		29,315,473.78	28,879,198.00	-1.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,155,107.08	30,063,283.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,307,770.25)	(11,177,283.00)	8.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	331,157.00	0.00	-100.0%
b) Transfers Out		7600-7629	12,161,658.31	10,709,707.00	-11.9%
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			(11,830,501.31)	(10,709,707.00)	-9.5%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,138,271.56)	(21,886,990.00)	-1.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,307,921.28	48,994,089.03	-28.3%
b) Audit Adjustments		9793	2,824,439.31	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			71,132,360.59	48,994,089.03	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,132,360.59	48,994,089.03	-31.1%
2) Ending Balance, June 30 (E + F1e)			48,994,089.03	27,107,099.03	-44.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	48,994,089.03	27,107,099.03	-44.7%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	



Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	306,170.14	275,000.00	-10.2%
5) TOTAL REVENUES			306,170.14	275,000.00	-10.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,826.01	0.00	-100.0%
3) Employee Benefits		3000-3999	1,120.13	0.00	-100.0%
4) Books and Supplies		4000-4999	101.54	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	41.62	0.00	-100.0%
6) Capital Outlay		6000-6999	241,609.53	3,245,740.03	1243.4%
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			245,698.83	3,245,740.03	1221.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,471.31	(2,970,740.03)	-5012.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,107,014.25	0.00	-100.0%
b) Transfers Out		7600-7629	199,761.91	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			2,907,252.34	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,967,723.65	(2,970,740.03)	-200.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,016.38	2,970,740.03	98386.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,016.38	2,970,740.03	98386.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,016.38	2,970,740.03	98386.9%
2) Ending Balance, June 30 (E + F1e)			2,970,740.03	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	2,970,740.03	0.00	-100.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,244,277.74		
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	41,589.10		
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			
TOTAL, ASSETS			14,285,866.84		
H. LIABILITIES					
1) Accounts Payable		9500	11,315,126.81		
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		9660			
7) TOTAL, LIABILITIES			11,315,126.81		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			2,970,740.03		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
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			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	264,178.13	275,000.00	4.1%
Interest		8660	41,992.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
ier 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			306,170.14	275,000.00	-10.2%
TOTAL, REVENUES			306,170.14	275,000.00	-10.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,826.01	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			2,826.01	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	244.02	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	180.45	0.00	-100.0%
Health and Welfare Benefits		3401-3402	361.57	0.00	-100.0%
Unemployment Insurance		3501-3502	7.06	0.00	-100.0%
Workers' Compensation		3601-3602	59.49	0.00	-100.0%
OPEB, Allocated		3701-3702	194.54	0.00	-100.0%
CB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	73.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,120.13	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	101.54	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			101.54	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	41.62	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			41.62	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	241,609.53	3,245,740.03	1243.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			241,609.53	3,245,740.03	1243.4%
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			245,698.83	3,245,740.03	1221.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	3,107,014.25	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,107,014.25	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	82,154.51	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	117,607.40	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			199,761.91	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,907,252.34	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	306,170.14	275,000.00	-10.2%
5) TOTAL, REVENUES			306,170.14	275,000.00	-10.2%
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%
General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		245,698.83	3,245,740.03	1221.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			245,698.83	3,245,740.03	1221.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			60,471.31	(2,970,740.03)	-5012.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,107,014.25	0.00	-100.0%
b) Transfers Out		7600-7629	199,761.91	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			2,907,252.34	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,967,723.65	(2,970,740.03)	-200.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,016.38	2,970,740.03	98386.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,016.38	2,970,740.03	98386.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,016.38	2,970,740.03	98386.9%
2) Ending Balance, June 30 (E + F1e)			2,970,740.03	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	2,970,740.03	0.00	-100.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	288,996,468.89	490,251,837.00	69.6%
4) Other Local Revenue		8600-8799	9,065,581.57	6,170,000.00	-31.9%
5) TOTAL, REVENUES			298,062,050.46	496,421,837.00	66.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	285,717.81	0.00	-100.0%
3) Employee Benefits		3000-3999	58,528.20	0.00	-100.0%
4) Books and Supplies		4000-4999	159,677.08	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	140,959.35	1.00	-100.0%
6) Capital Outlay		6000-6999	324,791,472.87	627,244,922.62	93.1%
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			325,436,355.31	627,244,923.62	92.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,374,304.85)	(130,823,086.62)	377.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	31,328,066.10	0.00	-100.0%
b) Transfers Out		7600-7629	37,083,058.61	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			(5,754,992.51)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,129,297.36)	(130,823,086.62)	294.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	478,701,321.33	501,615,011.52	4.8%
b) Audit Adjustments		9793	56,042,987.55	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			534,744,308.88	501,615,011.52	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			534,744,308.88	501,615,011.52	-6.2%
2) Ending Balance, June 30 (E + F1e)			501,615,011.52	370,791,924.90	-26.1%
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	501,615,011.52	370,791,924.90	-26.1%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	525,670,667.36		
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	1,826,657.80		
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			
TOTAL ASSETS			527,497,325.16		
H. LIABILITIES					
1) Accounts Payable		9500	25,882,313.64		
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			25,882,313.64		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			501,615,011.52		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	288,996,468.89	490,251,837.00	69.6%
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			288,996,468.89	490,251,837.00	69.6%
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	9,065,581.57	6,170,000.00	-31.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
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			9,065,581.57	6,170,000.00	-31.9%
TOTAL, REVENUES			298,062,050.46	496,421,837.00	66.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	285,717.81	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			285,717.81	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	(24,739.63)	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	18,772.98	0.00	-100.0%
Health and Welfare Benefits		3401-3402	37,331.17	0.00	-100.0%
Unemployment Insurance		3501-3502	733.54	0.00	-100.0%
Workers' Compensation		3601-3602	6,369.24	0.00	-100.0%
OPEB, Allocated		3701-3702	12,830.90	0.00	-100.0%
EB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,230.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			58,528.20	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	75,746.20	0.00	-100.0%
Noncapitalized Equipment		4400	83,930.88	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			159,677.08	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,079.56	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	28,186.47	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	102,693.32	1.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			140,959.35	1.00	-100.0%
CAPITAL OUTLAY					
Land		6100	11,373,904.28	0.00	-100.0%
Land Improvements		6170	637,973.09	0.00	-100.0%
Buildings and Improvements of Buildings		6200	307,859,952.02	627,244,922.62	103.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	4,919,643.48	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			324,791,472.87	627,244,922.62	93.1%
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			325,436,355.31	627,244,923.62	92.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	27,735,067.68	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	3,592,998.42	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			31,328,066.10	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	2,386,202.02	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	34,696,856.59	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			37,083,058.61	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,754,992.51)	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	288,996,468.89	490,251,837.00	69.6%
4) Other Local Revenue		8600-8799	9,065,581.57	6,170,000.00	-31.9%
5) TOTAL, REVENUES			298,062,050.46	496,421,837.00	66.5%
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%
General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		325,436,355.31	627,244,923.62	92.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			325,436,355.31	627,244,923.62	92.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(27,374,304.85)	(130,823,086.62)	377.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	31,328,066.10	0.00	-100.0%
b) Transfers Out		7600-7629	37,083,058.61	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			(5,754,992.51)	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,129,297.36)	(130,823,086.62)	294.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	478,701,321.33	501,615,011.52	4.8%
b) Audit Adjustments		9793	56,042,987.55	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			534,744,308.88	501,615,011.52	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			534,744,308.88	501,615,011.52	-6.2%
2) Ending Balance, June 30 (E + F1e)			501,615,011.52	370,791,924.90	-26.1%
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	501,615,011.52	370,791,924.90	-26.1%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	5,708,232.00	New
3) Other State Revenue		8300-8599	(23,122,775.31)	35,487,532.00	-253.5%
4) Other Local Revenue		8600-8799	10,500,466.92	25,577,000.00	143.6%
5) TOTAL, REVENUES			(12,622,308.39)	66,772,764.00	-629.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	752,683.30	1,904.00	-99.7%
3) Employee Benefits		3000-3999	318,648.84	185.00	-99.9%
4) Books and Supplies		4000-4999	384,135.05	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,881,593.88	1,634,172.00	-43.3%
6) Capital Outlay		6000-6999	30,372,846.45	333,235,293.00	997.1%
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			34,709,907.52	334,871,554.00	864.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,332,215.91)	(268,098,790.00)	466.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,301,804.32	0.00	-100.0%
b) Transfers Out		7600-7629	154,522,296.64	30,329,963.00	-80.4%
2) Other Sources/Uses					
a) Sources		8930-8979	116,555,351.49	342,686,591.00	194.0%
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			(34,665,140.83)	312,356,628.00	-1001.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(81,997,356.74)	44,257,838.00	-154.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,086,712.19	112,990,003.45	-42.7%
b) Audit Adjustments		9793	(2,099,352.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			194,987,360.19	112,990,003.45	-42.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			194,987,360.19	112,990,003.45	-42.1%
2) Ending Balance, June 30 (E + F1e)			112,990,003.45	157,247,841.45	39.2%
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	110,698,105.66	148,679,910.66	34.3%
c) Undesignated Amount		9790	2,291,897.79		
d) Unappropriated Amount		9790		8,567,930.79	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	129,922,480.04		
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	13,791,158.93		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	475,859.14		
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			
TOTAL ASSETS			146,120,531.86		
H. LIABILITIES					
1) Accounts Payable		9500	7,080,800.53		
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	24,560,752.31		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			33,130,528.41		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			112,990,003.45		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	5,708,232.00	New
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	5,708,232.00	New
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	(23,122,775.31)	35,487,532.00	-253.5%
TOTAL, OTHER STATE REVENUE			(23,122,775.31)	35,487,532.00	-253.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	6,054,078.88	5,800,000.00	-4.2%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,240,636.84	1,977,000.00	-11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,205,751.20	17,800,000.00	707.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,500,466.92	25,577,000.00	143.6%
TOTAL, REVENUES			(12,622,308.39)	66,772,764.00	-629.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	752,683.30	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	1,904.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			752,683.30	1,904.00	-99.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	75,931.67	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	55,252.73	147.00	-99.7%
Health and Welfare Benefits		3401-3402	110,620.13	0.00	-100.0%
Unemployment Insurance		3501-3502	2,164.58	14.00	-99.4%
Workers' Compensation		3601-3602	17,065.83	24.00	-99.9%
OPEB, Allocated		3701-3702	38,148.90	0.00	-100.0%
B, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	19,465.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			318,648.84	185.00	-99.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	384,994.32	0.00	-100.0%
Noncapitalized Equipment		4400	(859.27)	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			384,135.05	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,517.07	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	17.61	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,505,891.90	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	352,167.30	1,634,172.00	364.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,881,593.88	1,634,172.00	-43.3%
CAPITAL OUTLAY					
Land		6100	779,860.61	0.00	-100.0%
Land Improvements		6170	1,069,147.51	0.00	-100.0%
Buildings and Improvements of Buildings		6200	28,540,229.31	312,051,765.00	993.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	(13,608.74)	0.00	-100.0%
Equipment		6400	(2,782.24)	21,183,528.00	-761483.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,372,846.45	333,235,293.00	997.1%
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			34,709,907.52	334,871,554.00	864.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,301,804.32	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,301,804.32	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	38,592,234.36	5,042,647.00	-86.9%
To: State School Building Fund/ County School Facilities Fund		7613	2,332,257.09	0.00	-100.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	113,597,805.19	25,287,316.00	-77.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			154,522,296.64	30,329,963.00	-80.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	2,371,035.94	0.00	-100.0%
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	110,413,200.00	342,686,591.00	210.4%
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	3,771,115.55	0.00	-100.0%
(c) TOTAL, SOURCES			116,555,351.49	342,686,591.00	194.0%
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)			(34,665,140.83)	312,356,628.00	-1001.1%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	5,708,232.00	New
3) Other State Revenue		8300-8599	(23,122,775.31)	35,487,532.00	-253.5%
4) Other Local Revenue		8600-8799	10,500,466.92	25,577,000.00	143.6%
5) TOTAL, REVENUES			(12,622,308.39)	66,772,764.00	-629.0%
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%
General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		34,709,907.52	334,871,554.00	864.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,709,907.52	334,871,554.00	864.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(47,332,215.91)	(268,098,790.00)	466.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,301,804.32	0.00	-100.0%
b) Transfers Out		7600-7629	154,522,296.64	30,329,963.00	-80.4%
2) Other Sources/Uses					
a) Sources		8930-8979	116,555,351.49	342,686,591.00	-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			(34,665,140.83)	312,356,628.00	-79.6%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(81,997,356.74)	44,257,838.00	-154.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,086,712.19	112,990,003.45	-42.7%
b) Audit Adjustments		9793	(2,099,352.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			194,987,360.19	112,990,003.45	-42.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			194,987,360.19	112,990,003.45	-42.1%
2) Ending Balance, June 30 (E + F1e)			112,990,003.45	157,247,841.45	39.2%
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	110,698,105.66	148,679,910.66	34.3%
c) Undesignated Amount		9790	2,291,897.79		
d) Unappropriated Amount		9790		8,567,930.79	



Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,221,120.00	0.00	-100.0%
3) Other State Revenue		8300-8599	4,852,903.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	710,619,938.66	795,375,160.00	11.9%
5) TOTAL, REVENUES			744,693,961.66	795,375,160.00	6.8%
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	682,733,338.70	1,069,700,409.00	56.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			682,733,338.70	1,069,700,409.00	56.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			61,960,622.96	(274,325,249.00)	-542.7%
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	242,668,121.80	0.00	-100.0%
b) Uses		7630-7699	163,198,952.76	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			79,469,169.04	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,429,792.00	(274,325,249.00)	-294.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	489,380,479.60	630,810,271.60	28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			489,380,479.60	630,810,271.60	28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			489,380,479.60	630,810,271.60	28.9%
2) Ending Balance, June 30 (E + F1e)			630,810,271.60	356,485,022.60	-43.5%
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	0.00	0.00	0.0%
c) Undesignated Amount		9790	630,810,271.60		
d) Unappropriated Amount		9790		356,485,022.60	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	630,810,271.60		
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	86,801,535.56		
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			
TOTAL, ASSETS			717,611,807.16		
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	86,801,535.56		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			86,801,535.56		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			630,810,271.60		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	29,221,120.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			29,221,120.00	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	4,852,903.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,852,903.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	620,397,379.00	733,746,098.00	18.3%
Unsecured Roll		8612	27,848,234.00	32,710,388.00	17.5%
Prior Years' Taxes		8613	45,410,216.00	22,705,108.00	-50.0%
Supplemental Taxes		8614	5,998,300.00	2,999,150.00	-50.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	6,947,791.00	0.00	-100.0%
Interest		8660	4,018,020.00	3,214,416.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	(1.34)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			710,619,938.66	795,375,160.00	11.9%
TOTAL, REVENUES			744,693,961.66	795,375,160.00	6.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	259,080,000.00	1,069,700,409.00	312.9%
Bond Interest and Other Service Charges		7434	423,653,338.70	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)			682,733,338.70	1,069,700,409.00	56.7%
TOTAL, EXPENDITURES			682,733,338.70	1,069,700,409.00	56.7%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	242,668,121.80	0.00	-100.0%
<u>OTAL, SOURCES</u>			242,668,121.80	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	163,198,952.76	0.00	-100.0%
(d) TOTAL, USES			163,198,952.76	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			79,469,169.04	0.00	-100.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,221,120.00	0.00	-100.0%
3) Other State Revenue		8300-8599	4,852,903.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	710,619,938.66	795,375,160.00	11.9%
5) TOTAL, REVENUES			744,693,961.66	795,375,160.00	6.8%
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%
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	682,733,338.70	1,069,700,409.00	56.7%
10) TOTAL, EXPENDITURES			682,733,338.70	1,069,700,409.00	56.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			61,960,622.96	(274,325,249.00)	-542.7%
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	242,668,121.80	0.00	0.0%
b) Uses		7630-7699	163,198,952.76	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			79,469,169.04	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,429,792.00	(274,325,249.00)	-294.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	489,380,479.60	630,810,271.60	28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			489,380,479.60	630,810,271.60	28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			489,380,479.60	630,810,271.60	28.9%
2) Ending Balance, June 30 (E + F1e)			630,810,271.60	356,485,022.60	-43.5%
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	0.00	0.00	0.0%
c) Undesignated Amount		9790	630,810,271.60		
d) Unappropriated Amount		9790		356,485,022.60	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	4,926.67	0.00	-100.0%
4) Other Local Revenue		8600-8799	41,385.19	0.00	-100.0%
5) TOTAL, REVENUES			46,311.86	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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	245.13	274,896.24	112043.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			245.13	274,896.24	112043.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,066.73	(274,896.24)	-696.7%
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	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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,066.73	(274,896.24)	-696.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	228,829.51	274,896.24	20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			228,829.51	274,896.24	20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			228,829.51	274,896.24	20.1%
2) Ending Balance, June 30 (E + F1e)			274,896.24	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	274,896.24		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	273,972.37		
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	923.87		
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			
TOTAL ASSETS			274,896.24		
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 (G10 - H7)			274,896.24		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		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	28.75	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	4,897.92	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			4,926.67	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.16	0.00	-100.0%
Unsecured Roll		8612	11,040.99	0.00	-100.0%
Prior Years' Taxes		8613	22,347.59	0.00	-100.0%
Supplemental Taxes		8614	1,562.51	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	2,765.07	0.00	-100.0%
Interest		8660	3,668.87	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			41,385.19	0.00	-100.0%
TOTAL, REVENUES			46,311.86	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	245.13	274,896.24	112043.0%
Payments to Original District for Acquisition of Property		7436	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)			245.13	274,896.24	112043.0%
TOTAL, EXPENDITURES			245.13	274,896.24	112043.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	2009-10 Unaudited Actuals	2010-11 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	4,926.67	0.00	-100.0%
4) Other Local Revenue		8600-8799	41,385.19	0.00	-100.0%
5) TOTAL, REVENUES			46,311.86	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	245.13	274,896.24	112043.0%
10) TOTAL, EXPENDITURES			245.13	274,896.24	112043.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			46,066.73	(274,896.24)	-696.7%
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	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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,066.73	(274,896.24)	-696.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	228,829.51	274,896.24	20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			228,829.51	274,896.24	20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			228,829.51	274,896.24	20.1%
2) Ending Balance, June 30 (E + F1e)			274,896.24	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	274,896.24		
d) Unappropriated Amount		9790		0.00	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,137,795.52	843,819.00	-25.8%
5) TOTAL, REVENUES			1,137,795.52	843,819.00	-25.8%
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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	108,147,638.57	39,793,439.00	-63.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			108,147,638.57	39,793,439.00	-63.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(107,009,843.05)	(38,949,620.00)	-63.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	123,131,134.17	38,949,620.00	-68.4%
b) Transfers Out		7600-7629	8,896,048.37	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			114,235,085.80	38,949,620.00	-65.9%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,225,242.75	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,142,575.25	72,367,818.00	11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,142,575.25	72,367,818.00	11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,142,575.25	72,367,818.00	11.1%
2) Ending Balance, June 30 (E + F1e)			72,367,818.00	72,367,818.00	0.0%
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	72,367,818.00		
d) Unappropriated Amount		9790		72,367,818.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,002,336.35		
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	33,652,762.87		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	20,297,922.61		
3) Accounts Receivable		9200	1,647,732.39		
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			
TOTAL, ASSETS			72,600,754.22		
H. LIABILITIES					
1) Accounts Payable		9500	232,936.22		
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			232,936.22		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			72,367,818.00		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	1,137,795.52	843,819.00	-25.8%
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%
TOTAL, OTHER LOCAL REVENUE			1,137,795.52	843,819.00	-25.8%
TOTAL, REVENUES			1,137,795.52	843,819.00	-25.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	14,163,052.39	16,092,640.00	13.6%
Other Debt Service - Principal		7439	93,984,586.18	23,700,799.00	-74.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			108,147,638.57	39,793,439.00	-63.2%
TOTAL, EXPENDITURES			108,147,638.57	39,793,439.00	-63.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	123,131,134.17	38,949,620.00	-68.4%
(a) TOTAL, INTERFUND TRANSFERS IN			123,131,134.17	38,949,620.00	-68.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	8,896,048.37	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,896,048.37	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	0.00	0.00	0.0%
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)			114,235,085.80	38,949,620.00	-65.9%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,137,795.52	843,819.00	-25.8%
5) TOTAL, REVENUES			1,137,795.52	843,819.00	-25.8%
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%
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	108,147,638.57	39,793,439.00	-63.2%
10) TOTAL, EXPENDITURES			108,147,638.57	39,793,439.00	-63.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(107,009,843.05)	(38,949,620.00)	-63.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	123,131,134.17	38,949,620.00	-68.4%
b) Transfers Out		7600-7629	8,896,048.37	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			114,235,085.80	38,949,620.00	-65.9%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,225,242.75	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,142,575.25	72,367,818.00	11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,142,575.25	72,367,818.00	11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,142,575.25	72,367,818.00	11.1%
2) Ending Balance, June 30 (E + F1e)			72,367,818.00	72,367,818.00	0.0%
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	72,367,818.00		
d) Unappropriated Amount		9790		72,367,818.00	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	211,976,552.00	252,457,204.00	19.1%
2) Federal Revenue		8100-8299	79,045,540.00	49,953,592.00	-36.8%
3) Other State Revenue		8300-8599	74,021,623.00	98,885,065.00	33.6%
4) Other Local Revenue		8600-8799	23,137,184.00	19,893,024.00	-14.0%
5) TOTAL, REVENUES			388,180,899.00	421,188,885.00	8.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	140,839,905.00	170,365,544.00	21.0%
2) Classified Salaries		2000-2999	37,822,685.00	39,276,099.00	3.8%
3) Employee Benefits		3000-3999	38,313,807.00	48,543,658.00	26.7%
4) Books and Supplies		4000-4999	37,791,904.00	42,255,120.00	11.8%
5) Services and Other Operating Expenses		5000-5999	116,054,648.00	106,926,625.00	-7.9%
6) Depreciation		6000-6999	5,414,817.00	2,767,353.00	-48.9%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,157,858.00	1,646,480.00	42.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			377,395,624.00	411,780,879.00	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,785,275.00	9,408,006.00	-12.8%
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	0.00	792,530.00	New
b) Uses		7630-7699	4,268,546.00	3,931,954.00	-7.9%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,268,546.00)	(3,139,424.00)	-26.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			6,516,729.00	6,268,582.00	-3.8%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	131,342,198.00	138,041,019.00	5.1%
b) Audit Adjustments		9793	(2,842,971.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			128,499,227.00	138,041,019.00	7.4%
d) Other Restatements		9795	3,025,063.00	(3,690,639.00)	-222.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			131,524,290.00	134,350,380.00	2.1%
2) Ending Net Assets, June 30 (E + F1e)			138,041,019.00	140,618,962.00	1.9%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	646,131.00	100,000.00	-84.5%
Stores		9712	723,065.00	0.00	-100.0%
Prepaid Expenditures		9713	3,454,779.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	235,610.00	0.00	-100.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	18,811,888.00	20,506,720.00	9.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	692,180.00	New
c) Undesignated Amount		9790	114,169,546.00		
d) Unappropriated Amount		9790		119,320,062.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,803,599.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	32,331,131.00		
c) in Revolving Fund		9130	646,131.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	17,985.00		
2) Investments		9150	2,704,368.00		
3) Accounts Receivable		9200	90,625,021.00		
4) Due from Grantor Government		9290	67,650,325.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	723,065.00		
7) Prepaid Expenditures		9330	3,454,779.00		
8) Other Current Assets		9340	7,528,362.00		
9) Fixed Assets					
a) Land		9410	831,384.00		
b) Land Improvements		9420	10,418,574.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	90,408,376.00		
e) Accumulated Depreciation - Buildings		9435	(7,429,172.00)		
f) Equipment		9440	10,523,308.00		
g) Accumulated Depreciation - Equipment		9445	(5,430,735.00)		
h) Work in Progress		9450	6,273,179.00		
10) TOTAL, ASSETS			320,079,680.00		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	109,450,880.00		
2) Due to Grantor Governments		9590	3,007,616.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	23,706,837.00		
5) Deferred Revenue		9650	10,268,707.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	1,925,011.00		
b) Compensated Absences		9665	148,456.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	22,662,668.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	10,868,486.00		
7) TOTAL LIABILITIES			182,038,661.00		
I. NET ASSETS					
Assets, June 30					
(0 - H7)			138,041,019.00		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	155,316,577.00	187,950,448.00	21.0%
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	56,659,975.00	64,506,756.00	13.8%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			211,976,552.00	252,457,204.00	19.1%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,579,044.00	New
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Special Nutrition Programs		8220	13,638,770.00	14,668,181.00	7.5%
Interagency Contracts Between LEAs		8285	30,602,239.00	0.00	-100.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	29,372,203.00	24,560,603.00	-16.4%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	8,647.00	227,316.00	2528.8%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	5,423,681.00	4,918,448.00	-9.3%
TOTAL, FEDERAL REVENUE			79,045,540.00	49,953,592.00	-36.8%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	22,934,187.00	New
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,990,921.00	3,097,809.00	55.6%
All Other State Apportionments - Prior Years		8319	(43,612.00)	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	8,406,831.00	9,924,603.00	18.1%
Child Nutrition Programs		8520	1,074,216.00	2,011,354.00	87.2%
Mandated Costs Reimbursements		8550	0.00	135,851.00	New
Lottery - Unrestricted and Instructional Materials		8560	4,994,044.00	5,614,728.00	12.4%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	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	0.00	296.00	New
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	63,900.00	0.00	-100.0%
ool Community Violence vention Grant	7391	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	57,535,323.00	55,166,237.00	-4.1%
TOTAL, OTHER STATE REVENUE			74,021,623.00	98,885,065.00	33.6%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	670,375.00	1,103,288.00	64.6%
All Other Sales		8639	168,778.00	315,549.00	87.0%
Leases and Rentals		8650	639,704.00	36,000.00	-94.4%
Interest		8660	288,504.00	243,959.00	-15.4%
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	21,369,823.00	18,194,228.00	-14.9%
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%
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			23,137,184.00	19,893,024.00	-14.0%
TOTAL, REVENUES			388,180,899.00	421,188,885.00	8.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	111,655,799.00	134,555,362.00	20.5%
Certificated Pupil Support Salaries		1200	2,496,108.00	3,983,753.00	59.6%
Certificated Supervisors' and Administrators' Salaries		1300	22,919,150.00	27,154,359.00	18.5%
Other Certificated Salaries		1900	3,768,848.00	4,672,070.00	24.0%
TOTAL, CERTIFICATED SALARIES			140,839,905.00	170,365,544.00	21.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	9,258,110.00	9,757,568.00	5.4%
Classified Support Salaries		2200	5,910,150.00	5,854,250.00	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	4,326,451.00	4,653,345.00	7.6%
Clerical, Technical and Office Salaries		2400	11,408,669.00	11,802,270.00	3.5%
Other Classified Salaries		2900	6,919,305.00	7,208,666.00	4.2%
TOTAL, CLASSIFIED SALARIES			37,822,685.00	39,276,099.00	3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	11,047,589.00	13,879,518.00	25.6%
PERS		3201-3202	1,706,979.00	1,967,529.00	15.3%
OASDI/Medicare/Alternative		3301-3302	5,265,292.00	6,034,870.00	14.6%
Health and Welfare Benefits		3401-3402	16,280,336.00	20,734,438.00	27.4%
Unemployment Insurance		3501-3502	1,275,440.00	1,857,968.00	45.7%
Workers' Compensation		3601-3602	2,275,946.00	3,622,279.00	59.2%
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	462,225.00	447,056.00	-3.3%
TOTAL, EMPLOYEE BENEFITS			38,313,807.00	48,543,658.00	26.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,622,560.00	5,324,779.00	15.2%
Books and Other Reference Materials		4200	1,213,646.00	2,142,132.00	76.5%
Materials and Supplies		4300	12,027,191.00	11,863,032.00	-1.4%
capitalized Equipment		4400	3,822,570.00	3,536,074.00	-7.5%
Food		4700	16,105,937.00	19,389,103.00	20.4%
TOTAL, BOOKS AND SUPPLIES			37,791,904.00	42,255,120.00	11.8%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,758,161.00	1,554,079.00	-11.6%
Dues and Memberships		5300	662,684.00	788,116.00	18.9%
Insurance		5400-5450	3,082,177.00	3,546,578.00	15.1%
Operations and Housekeeping Services		5500	8,642,555.00	7,897,273.00	-8.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,357,917.00	48,680,519.00	12.3%
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	56,497,243.00	42,164,760.00	-25.4%
Communications		5900	2,053,911.00	2,295,300.00	11.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			116,054,648.00	106,926,625.00	-7.9%
DEPRECIATION					
Depreciation Expense		6900	5,414,817.00	2,767,353.00	-48.9%
TOTAL, DEPRECIATION			5,414,817.00	2,767,353.00	-48.9%
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	1,157,858.00	1,646,480.00	42.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,157,858.00	1,646,480.00	42.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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			377,395,624.00	411,780,879.00	9.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	0.00	792,530.00	New
TOTAL, SOURCES			0.00	792,530.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	4,268,546.00	3,931,954.00	-7.9%
(d) TOTAL, USES			4,268,546.00	3,931,954.00	-7.9%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(4,268,546.00)	(3,139,424.00)	-26.5%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	211,976,552.00	252,457,204.00	19.1%
2) Federal Revenue		8100-8299	79,045,540.00	49,953,592.00	-36.8%
3) Other State Revenue		8300-8599	74,021,623.00	98,885,065.00	33.6%
4) Other Local Revenue		8600-8799	23,137,184.00	19,893,024.00	-14.0%
5) TOTAL, REVENUES			388,180,899.00	421,188,885.00	8.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		166,887,121.00	198,248,590.00	18.8%
2) Instruction - Related Services	2000-2999		67,943,064.00	75,363,697.00	10.9%
3) Pupil Services	3000-3999		23,572,901.00	26,681,509.00	13.2%
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%
General Administration	7000-7999		3,766,321.00	4,298,541.00	14.1%
8) Plant Services	8000-8999		114,068,359.00	105,542,062.00	-7.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,157,858.00	1,646,480.00	42.2%
10) TOTAL, EXPENSES			377,395,624.00	411,780,879.00	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,785,275.00	9,408,006.00	-12.8%
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	0.00	792,530.00	New
b) Uses		7630-7699	4,268,546.00	3,931,954.00	-7.9%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,268,546.00)	(3,139,424.00)	-26.5%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			6,516,729.00	6,268,582.00	-3.8%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	131,342,198.00	138,041,019.00	5.1%
b) Audit Adjustments		9793	(2,842,971.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			128,499,227.00	138,041,019.00	7.4%
d) Other Restatements		9795	3,025,063.00	(3,690,639.00)	-222.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			131,524,290.00	134,350,380.00	2.1%
2) Ending Net Assets, June 30 (E + F1e)			138,041,019.00	140,618,962.00	1.9%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	646,131.00	100,000.00	-84.5%
Stores		9712	723,065.00	0.00	-100.0%
Prepaid Expenditures		9713	3,454,779.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	235,610.00	0.00	-100.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	18,811,888.00	20,506,720.00	9.0%
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	692,180.00	New
c) Undesignated Amount		9790	114,169,546.00		
d) Unappropriated Amount		9790		119,320,062.00	

Resource	Description	2009-10	2010-11
		Unaudited Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,097,196,214.69	1,050,985,306.00	-4.2%
5) TOTAL, REVENUES			1,097,196,214.69	1,050,985,306.00	-4.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	153,870.48	146,306.00	-4.9%
2) Classified Salaries		2000-2999	6,445,728.45	6,335,881.00	-1.7%
3) Employee Benefits		3000-3999	3,370,265.52	3,096,624.00	-8.1%
4) Books and Supplies		4000-4999	226,052.45	216,746.00	-4.1%
5) Services and Other Operating Expenses		5000-5999	975,696,587.65	1,098,683,326.00	12.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
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			985,892,504.55	1,108,478,883.00	12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			111,303,710.14	(57,493,577.00)	-151.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,629,124.63	10,600,000.00	-16.1%
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			12,629,124.63	10,600,000.00	-16.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			123,932,834.77	(46,893,577.00)	-137.8%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	40,841,582.15	164,774,416.92	303.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,841,582.15	164,774,416.92	303.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			40,841,582.15	164,774,416.92	303.4%
2) Ending Net Assets, June 30 (E + F1e)			164,774,416.92	117,880,839.92	-28.5%
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	12,865,669.33	12,865,669.33	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	149,408,747.59	102,244,624.59	-31.6%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		270,546.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	725,504,240.15		
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	0.01		
3) Accounts Receivable		9200	4,853,982.75		
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	12,865,669.33		
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			745,723,892.24		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	580,949,475.32		
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			580,949,475.32		
I. NET ASSETS					
† Assets, June 30 10 - H7)			164,774,416.92		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,689,750.15	9,730,000.00	-9.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,086,733,300.54	1,041,255,306.00	-4.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(226,836.00)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,097,196,214.69	1,050,985,306.00	-4.2%
TOTAL, REVENUES			1,097,196,214.69	1,050,985,306.00	-4.2%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	153,870.48	146,306.00	-4.9%
TOTAL, CERTIFICATED SALARIES			153,870.48	146,306.00	-4.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	248,145.20	179,670.00	-27.6%
Classified Supervisors' and Administrators' Salaries		2300	1,144,129.20	1,374,568.00	20.1%
Clerical, Technical and Office Salaries		2400	5,049,450.32	4,712,640.00	-6.7%
Other Classified Salaries		2900	4,003.73	69,003.00	1623.5%
TOTAL, CLASSIFIED SALARIES			6,445,728.45	6,335,881.00	-1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	25,650.33	12,071.00	-52.9%
PERS		3201-3202	1,002,772.38	948,374.00	-5.4%
SDI/Medicare/Alternative		3301-3302	488,539.21	473,139.00	-3.2%
Health and Welfare Benefits		3401-3402	970,916.38	1,005,418.00	3.6%
Unemployment Insurance		3501-3502	20,982.93	46,594.00	122.1%
Workers' Compensation		3601-3602	193,630.77	83,032.00	-57.1%
OPEB, Allocated		3701-3702	534,565.52	460,246.00	-13.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	133,208.00	67,750.00	-49.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,370,265.52	3,096,624.00	-8.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	189,844.14	215,746.00	13.6%
Noncapitalized Equipment		4400	36,208.31	1,000.00	-97.2%
TOTAL, BOOKS AND SUPPLIES			226,052.45	216,746.00	-4.1%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,560.28	105,306.00	738.4%
Dues and Memberships		5300	10,000.00	1,750.00	-82.5%
Insurance		5400-5450	4,252,986.00	2,746,674.00	-35.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,865.00	3,200.00	-53.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	971,400,116.15	1,095,780,533.00	12.8%
Communications		5900	14,060.22	45,863.00	226.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			975,696,587.65	1,098,683,326.00	12.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
AL, EXPENSES			985,892,504.55	1,108,478,883.00	12.4%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	12,629,124.63	10,600,000.00	-16.1%
(a) TOTAL, INTERFUND TRANSFERS IN			12,629,124.63	10,600,000.00	-16.1%
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)			12,629,124.63	10,600,000.00	-16.1%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,097,196,214.69	1,050,985,306.00	-4.2%
5) TOTAL, REVENUES			1,097,196,214.69	1,050,985,306.00	-4.2%
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		985,892,504.55	1,108,478,883.00	12.4%
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			985,892,504.55	1,108,478,883.00	12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			111,303,710.14	(57,493,577.00)	-151.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,629,124.63	10,600,000.00	-16.1%
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			12,629,124.63	10,600,000.00	-16.1%

Description	Function Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			123,932,834.77	(46,893,577.00)	-137.8%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	40,841,582.15	164,774,416.92	303.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,841,582.15	164,774,416.92	303.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			40,841,582.15	164,774,416.92	303.4%
2) Ending Net Assets, June 30 (E + F1e)			164,774,416.92	117,880,839.92	-28.5%
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	12,865,669.33	12,865,669.33	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	149,408,747.59	102,244,624.59	-31.6%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		270,546.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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	399,997.88	20,000.00	-95.0%
5) TOTAL, REVENUES			399,997.88	20,000.00	-95.0%
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	784.01	419,213.87	53370.5%
6) Depreciation		6000-6999	0.00	0.00	0.0%
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			784.01	419,213.87	53370.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			399,213.87	(399,213.87)	-200.0%
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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			399,213.87	(399,213.87)	-200.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	0.00	399,213.87	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	399,213.87	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			0.00	399,213.87	New
2) Ending Net Assets, June 30 (E + F1e)			399,213.87	0.00	-100.0%
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	399,213.87	0.00	-100.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,558,457.49		
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	69,563.15		
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			
TOTAL, ASSETS			20,628,020.64		
H. LIABILITIES					
1) Accounts Payable		9500	20,228,806.77		
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			20,228,806.77		
I. NET ASSETS					
Net Assets, June 30 (10 - H7)			399,213.87		

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	399,997.88	20,000.00	-95.0%
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			399,997.88	20,000.00	-95.0%
TOTAL, REVENUES			399,997.88	20,000.00	-95.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	784.01	419,213.87	53370.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			784.01	419,213.87	53370.5%
TOTAL, EXPENSES			784.01	419,213.87	53370.5%

Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals	2010-11 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%
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	2009-10 Unaudited Actuals	2010-11 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	399,997.88	20,000.00	-95.0%
5) TOTAL REVENUES			399,997.88	20,000.00	-95.0%
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		784.01	419,213.87	53370.5%
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			784.01	419,213.87	53370.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			399,213.87	(399,213.87)	-200.0%
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	2009-10 Unaudited Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			399,213.87	(399,213.87)	-200.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	0.00	399,213.87	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	399,213.87	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			0.00	399,213.87	New
2) Ending Net Assets, June 30 (E + F1e)			399,213.87	0.00	-100.0%
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	399,213.87	0.00	-100.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

BOND DESCRIPTION		General Obligation Bonds	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	8,046,220,000.00	8,046,220,000.00
Bonds from Acquired District			0.00
Bonds Sold		4,232,405,000.00	4,232,405,000.00
Subtotal		12,278,625,000.00	12,278,625,000.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed		404,195,000.00	404,195,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	11,874,430,000.00	11,874,430,000.00
1. Restricted Balance, July 1	2009-10	489,380,480.00	489,380,480.00
2. Tax Receipts	2009-10	706,601,920.00	706,601,920.00
3. State and Federal Apportionments	2009-10	34,074,023.00	34,074,023.00
4. Other Designated Revenue	2009-10	246,686,140.46	246,686,140.46
5. Subtotal (Sum of lines 1 through 4)		1,476,742,563.46	1,476,742,563.46
6. Less: Actual Expenditures or Other Uses	2009-10	845,932,291.46	845,932,291.46
7. Restricted Balance, June 30 (Line 5 minus 6)	2009-10	630,810,272.00	630,810,272.00
8. Estimated Tax Receipts on the Unsecured Roll	2010-11	32,710,388.00	32,710,388.00
9. Estimated State and Federal Apportionments	2010-11		0.00
10. Other Estimated Revenue	2010-11	28,918,674.00	28,918,674.00
11. Subtotal (Sum of lines 7 through 10)		692,439,334.00	692,439,334.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2010-11	1,426,185,432.00	1,426,185,432.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2010-11	733,746,098.00	733,746,098.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2010-11		0.00000
b) LEVIED	2010-11		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		228,829.51				228,829.51
2. Tax Receipts		37,716.32				37,716.32
3. State and Federal Apportionments		4,926.67				4,926.67
4. Other Designated Revenue		3,668.87				3,668.87
5. Subtotal (Sum of Lines 1 through 4)	0.00	275,141.37	0.00	0.00	0.00	275,141.37
6. Actual Expenditures or Other Uses		245.13				245.13
7. Restricted Balance, June 30 (Line 5 minus 6)	0.00	274,896.24	0.00	0.00	0.00	274,896.24
8. Estimated Tax Receipts on the Unsecured Roll						0.00
9. Estimated State and Federal Apportionments						0.00
10. Other Estimated Revenue						0.00
11. Subtotal (Sum of lines 7 through 10)	0.00	274,896.24	0.00	0.00	0.00	274,896.24
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserves						
13. Maximum amount: District Secured Tax Requirements (Line 12 minus 11)	0.00	(274,896.24)	0.00	0.00	0.00	(274,896.24)
14. Tax Rate Limit	\$0.175/EL-HS	No Limit	0.01	No Limit	No Limit	
15. TAX RATE (For use by County Auditor or entry of data secured from auditor)						
a) COMPUTED						0.00000
b) LEVIED						0.00000

Description	2009-10 Unaudited Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			400,943.53	378,418.67	377,883.04	387,060.33
a. Kindergarten	43,720.75	43,906.48				
b. Grades One through Three	133,937.87	134,001.34				
c. Grades Four through Six	127,545.60	127,455.50				
d. Grades Seven and Eight	82,864.59	82,464.52				
e. Opportunity Schools and Full-Day Opportunity Classes	5.77	10.77				
f. Home and Hospital	110.80	115.55				
g. Community Day School	104.02	142.46				
2. Special Education						
a. Special Day Class	17,982.30	18,472.98	18,627.93	17,741.72	17,968.08	17,723.99
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	841.94	943.91	943.91	845.00	1,099.98	1,099.98
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	45.56	58.66	58.66	38.46	68.41	68.41
3. TOTAL, ELEMENTARY	407,159.20	407,572.17	420,574.03	397,043.85	397,019.51	405,952.71
HIGH SCHOOL						
4. General Education			154,382.03	147,946.96	145,090.06	150,295.75
a. Grades Nine through Twelve	149,731.33	146,707.36				
b. Continuation Education	3,358.63	3,339.30				
c. Opportunity Schools and Full-Day Opportunity Classes	486.09	487.56				
d. Home and Hospital	89.23	101.94				
e. Community Day School	860.76	898.68				
5. Special Education						
a. Special Day Class	9,474.73	9,083.05	8,999.08	9,347.97	9,203.92	9,338.63
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	1,281.82	1,342.61	1,342.61	1,286.49	1,612.79	1,612.79
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	228.19	261.33	261.33	192.63	336.42	336.42
6. TOTAL, HIGH SCHOOL	165,510.78	162,221.83	164,985.05	158,774.05	156,243.19	161,583.59
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
Elementary	24.19	24.19	24.19	24.19	24.19	24.19
High School	236.59	236.59	236.59	236.59	236.59	236.59
8. Special Education						
a. Special Day Class - Elementary	0.93	0.93	0.93	0.93	0.93	0.93
b. Special Day Class - High School	0.84	0.84	0.84	0.84	0.84	0.84
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	262.55	262.55	262.55	262.55	262.55	262.55
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	572,932.53	570,056.55	585,821.63	556,080.45	553,525.25	567,798.85
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

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Description	2009-10 Unaudited Actuals			2010-11 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*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	572,932.53	570,056.55	585,821.63	556,080.45	553,525.25	567,798.85
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	56.86	60.22	60.22		770.57	770.57
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	75.36	70.32	70.32		899.81	899.81
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)	5,368.20	5,299.30	5,368.20	5,085.69	5,085.69	5,085.69
b. All Other Block Grant Funded Charters	58,954.53	58,634.61	58,954.53	65,376.68	65,376.68	65,376.68
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	64,322.73	63,933.91	64,322.73	70,462.37	70,462.37	70,462.37
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), currently in effect for a five-year period from 2008-09 through 2012-13.

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.
Certificated Salaries	2,807,932,134.33	301	5,887,684.63	303	2,802,044,449.70	305	66,454,365.44		307	2,735,590,084.26	309
2000 - Classified Salaries	908,079,003.51	311	24,557,155.63	313	883,521,847.88	315	105,443,909.15		317	778,077,938.73	319
3000 - Employee Benefits (Excluding 3800)	1,393,410,281.38	321	300,786,736.18	323	1,092,623,545.20	325	49,625,761.34		327	1,042,997,783.86	329
4000 - Books, Supplies Equip Replace. (6500)	263,318,953.62	331	4,609,395.81	333	258,709,557.81	335	37,559,146.78		337	221,150,411.03	339
5000 - Services . . . & 7300 - Indirect Costs	749,100,684.11	341	10,186,639.48	343	738,914,044.63	345	271,250,736.27		347	467,663,308.36	349
TOTAL					5,775,813,445.22	365			TOTAL	5,245,479,526.24	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	2,162,121,716.95 375
2. Salaries of Instructional Aides Per EC 41011.		2100	229,514,178.14 380
3. STRS.		3101 & 3102	173,322,173.24 382
4. PERS.		3201 & 3202	28,181,685.13 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	52,574,317.08 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).			
Unemployment Insurance.		3401 & 3402	347,482,987.49 385
Workers' Compensation Insurance.		3501 & 3502	8,170,182.92 390
9. OPEB, Active Employees (EC 41372).		3601 & 3602	63,320,375.06 392
10. Other Benefits (EC 22310).		3751 & 3752	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		3901 & 3902	8,349,203.39 393
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			3,073,036,819.40 395
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			1,136,966.13
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			1,363,368.16 396
14. TOTAL SALARIES AND BENEFITS.			3,070,536,485.11 397
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.			58.54%
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)	58.54%
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).	5,245,479,526.24
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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.
Certificated s	2,779,930,919.00	301	4,007,420.00	303	2,775,923,499.00	305	60,589,965.00		307	2,715,333,534.00	309
2000 - Classified Salaries	839,396,200.00	311	15,624,418.00	313	823,771,782.00	315	95,335,089.00		317	728,436,693.00	319
3000 - Employee Benefits (Excluding 3800)	1,388,370,399.00	321	278,578,584.00	323	1,109,791,815.00	325	46,690,096.00		327	1,063,101,719.00	329
4000 - Books, Supplies Equip Replace. (6500)	606,822,650.00	331	16,862,245.00	333	589,960,405.00	335	61,460,924.00		337	528,499,481.00	339
5000 - Services. . . & 7300 - Indirect Costs	781,406,727.00	341	26,105,270.00	343	755,301,457.00	345	275,008,971.00		347	480,292,486.00	349
TOTAL					6,054,748,958.00	365			TOTAL	5,515,663,913.00	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	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			486,446.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			202,833.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			3,087,796,302.00
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.			55.98%
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)	55.98%
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).	5,515,663,913.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	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	8,046,220,000.00		8,046,220,000.00	4,232,405,000.00	404,195,000.00	11,874,430,000.00	278,180,000.00
State School Building Loans Payable	245.50		245.50	0.00	245.50	0.00	0.00
Certificates of Participation Payable	435,277,250.00		435,277,250.00	110,413,200.00	93,984,586.18	451,705,863.82	23,607,808.00
Capital Leases Payable	3,008,332.57		3,008,332.57	931,492.15	1,311,342.79	2,628,481.93	1,163,953.49
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	103,992,669.48		103,992,669.48	52,712,416.00	19,358,784.99	137,346,300.49	18,761,431.60
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	77,922,647.17		77,922,647.17	77,754,722.00	80,507,749.00	75,169,620.17	75,169,620.17
Governmental activities long-term liabilities	8,666,421,144.72	0.00	8,666,421,144.72	4,474,216,830.15	599,357,708.46	12,541,280,266.41	396,882,813.26
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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00	0.19	0.00	0.19
2. State Lottery Revenue	8560	83,470,297.36		13,525,469.15	96,995,766.51
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)		83,470,297.36	0.19	13,525,469.15	96,995,766.70
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	62,275,596.42			62,275,596.42
2. Classified Salaries	2000-2999	15,756.00			15,756.00
3. Employee Benefits	3000-3999	18,129,160.94			18,129,160.94
4. Books and Supplies	4000-4999	2,665,747.00		13,523,565.15	16,189,312.15
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	206,473.00			206,473.00
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				
Capital Outlay	6000-6999	31,402.00			31,402.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	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)		83,324,135.36	0.00	13,523,565.15	96,847,700.51
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	146,162.00	0.19	1,904.00	148,066.19
D. COMMENTS:					

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.

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	2,707,680,493.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,362.56	2.11%	6,496.56	2.42%	6,653.56
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		572,884.54	-2.97%	555,884.74	-2.76%	540,521.14
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		3,645,012,258.82	-0.92%	3,611,338,566.49	-0.41%	3,596,389,836.26
d. Other Revenue Limit (Form RL, lines 6 thru 14)		28,254,665.00	-0.92%	27,994,356.00	-0.43%	27,874,676.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		3,673,266,923.82	-0.92%	3,639,332,922.49	-0.41%	3,624,264,512.26
f. Deficit Factor (Form RL, line 16)		0.81645	-2.06%	0.79967	-2.35%	0.78088
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		2,999,038,779.95	-2.96%	2,910,265,358.13	-2.75%	2,830,115,672.33
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		4,482,034.05	-3378.44%	(146,940,930.13)	8.11%	(158,859,352.33)
i. Revenue Limit Transfers (Objects 8091 and 8097)		(165,188,477.00)	-1.65%	(162,455,763.00)	-1.71%	(159,672,976.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		(130,651,844.00)	-107.41%	9,682,380.00	0.01%	9,683,826.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		2,707,680,493.00	-3.59%	2,610,551,045.00	-3.42%	2,521,267,170.00
2. Federal Revenues	8100-8299	22,351,174.00	30.86%	29,247,975.00	0.22%	29,313,326.00
3. Other State Revenues	8300-8599	1,217,088,660.00	-1.69%	1,196,579,473.00	-9.51%	1,082,727,615.00
4. Other Local Revenues	8600-8799	112,949,054.00	8.62%	122,687,323.00	-9.05%	111,578,259.00
5. Other Financing Sources	8900-8999	(784,859,883.80)	15.55%	(906,878,079.49)	3.66%	(940,039,665.00)
6. Total (Sum lines A1k thru A5)		3,275,209,497.20	-6.81%	3,052,187,736.51	-8.10%	2,804,846,705.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				1,700,757,803.00		1,780,273,065.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				79,515,262.00		(9,275,796.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,700,757,803.00	4.68%	1,780,273,065.00	-0.52%	1,770,997,269.00
2. Classified Salaries						
a. Base Salaries				413,305,557.00		385,403,927.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(27,901,630.00)		4,931,149.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	413,305,557.00	-6.75%	385,403,927.00	1.28%	390,335,076.00
3. Employee Benefits	3000-3999	832,085,465.00	7.04%	890,691,946.00	2.71%	914,800,157.00
4. Books and Supplies	4000-4999	139,890,034.00	-48.19%	72,472,733.00	-12.50%	63,413,285.00
5. Services and Other Operating Expenditures	5000-5999	197,304,717.00	-5.46%	186,522,462.00	1.99%	190,230,327.00
6. Capital Outlay	6000-6999	16,676,463.00	17.09%	19,526,850.00	-54.00%	8,982,397.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,122,903.00	9.43%	2,323,195.00	0.00%	2,323,195.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(71,042,211.00)	82.90%	(129,934,144.04)	-12.38%	(113,847,409.00)
9. Other Financing Uses	7600-7699	153,567,367.00	38.39%	212,525,489.00	0.56%	213,713,530.00
10. Other Adjustments (Explain in Section F below)				(249,000,000.00)		(155,700,000.00)
11. Total (Sum lines B1 thru B10)		3,384,668,098.00	-6.32%	3,170,805,522.96	-3.61%	3,285,247,827.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(109,458,600.80)		(118,617,786.45)		(480,401,122.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		366,939,922.83		257,481,322.03		138,863,535.58
2. Ending Fund Balance (Sum lines C and D1)		257,481,322.03		138,863,535.58		(341,537,586.42)
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	9,785,993.00		9,785,993.00		9,785,993.00
b. Designated for Economic Uncertainties	9770	65,375,780.00		60,522,262.00		59,785,603.00
c. Fund Balance Designations	9775, 9780	62,737,131.00		65,313,144.00		71,290,002.00
d. Undesignated/Unappropriated Balance	9790	119,582,418.03		3,242,136.58	Negative; revise designations	(482,399,184.42)
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		257,481,322.03		138,863,535.58		(341,537,586.42)

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	65,375,780.00		60,522,262.00		59,785,603.00
b. Undesignated/Unappropriated Amount	9790	119,582,418.03		3,242,136.58		(482,399,184.42)
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)		184,958,198.03		63,764,398.58		(422,613,581.42)

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Please see attachments

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	165,188,477.00	-1.65%	162,455,763.00	-1.71%	159,672,976.00
2. Federal Revenues	8100-8299	1,229,565,434.00	-32.59%	828,809,560.00	-1.72%	814,553,329.00
3. Other State Revenues	8300-8599	891,359,757.00	-6.18%	836,259,129.00	-1.82%	821,039,622.00
4. Other Local Revenues	8600-8799	34,361,796.00	-23.57%	26,262,667.00	-2.81%	25,524,134.00
5. Other Financing Sources	8900-8999	825,052,516.80	9.99%	907,498,423.49	3.62%	940,366,890.00
6. Total (Sum lines A1 thru A5)		3,145,527,980.80	-12.22%	2,761,285,542.49	0.00%	2,761,156,951.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				1,079,173,116.00		964,779,543.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(114,393,573.00)		(1,725,919.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,079,173,116.00	-10.60%	964,779,543.00	-0.18%	963,053,624.00
2. Classified Salaries						
a. Base Salaries				426,090,643.00		426,892,096.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				801,453.00		(379,689.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	426,090,643.00	0.19%	426,892,096.00	-0.09%	426,512,407.00
3. Employee Benefits	3000-3999	565,599,906.00	-7.20%	524,890,751.00	0.61%	528,093,759.00
4. Books and Supplies	4000-4999	458,254,662.00	-69.24%	140,973,655.86	1.82%	143,536,559.86
5. Services and Other Operating Expenditures	5000-5999	594,793,428.00	-4.55%	567,756,227.00	1.84%	578,223,100.86
6. Capital Outlay	6000-6999	22,986,605.00	-78.92%	4,845,405.30	0.40%	4,864,677.30
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	60,350,793.00	83.13%	110,517,880.04	-15.11%	93,815,114.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
1. Total (Sum lines B1 thru B10)		3,207,249,153.00	-14.55%	2,740,655,558.20	-0.09%	2,738,099,242.02
NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(61,721,172.20)		20,629,984.29		23,057,708.98
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		280,004,958.20		218,283,786.00		238,913,770.29
2. Ending Fund Balance (Sum lines C and D1)		218,283,786.00		238,913,770.29		261,971,479.27
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	198,261,115.00		237,909,446.00		260,967,158.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	3,029,982.00		1,004,324.29		1,004,321.27
d. Undesignated/Unappropriated Balance	9790	16,992,689.00		0.00		0.00
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		218,283,786.00		238,913,770.29		261,971,479.27

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see attachments						

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	2,872,868,970.00	-3.48%	2,773,006,808.00	-3.32%	2,680,940,146.00
2. Federal Revenues	8100-8299	1,251,916,608.00	-31.46%	858,057,535.00	-1.65%	843,866,655.00
3. Other State Revenues	8300-8599	2,108,448,417.00	-3.59%	2,032,838,602.00	-6.35%	1,903,767,237.00
4. Other Local Revenues	8600-8799	147,310,850.00	1.11%	148,949,990.00	-7.95%	137,102,393.00
5. Other Financing Sources	8900-8999	40,192,633.00	-98.46%	620,344.00	-47.25%	327,225.00
6. Total (Sum lines A1 thru A5)		6,420,737,478.00	-9.46%	5,813,473,279.00	-4.26%	5,566,003,656.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				2,779,930,919.00		2,745,052,608.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(34,878,311.00)		(11,001,715.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,779,930,919.00	-1.25%	2,745,052,608.00	-0.40%	2,734,050,893.00
2. Classified Salaries						
a. Base Salaries				839,396,200.00		812,296,023.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(27,100,177.00)		4,551,460.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	839,396,200.00	-3.23%	812,296,023.00	0.56%	816,847,483.00
3. Employee Benefits	3000-3999	1,397,685,371.00	1.28%	1,415,582,697.00	1.93%	1,442,893,916.00
4. Books and Supplies	4000-4999	598,144,696.00	-64.32%	213,446,388.86	-3.04%	206,949,844.86
5. Services and Other Operating Expenditures	5000-5999	792,098,145.00	-4.77%	754,278,689.00	1.88%	768,453,427.86
6. Capital Outlay	6000-6999	39,663,068.00	-38.55%	24,372,255.30	-43.19%	13,847,074.30
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,122,903.00	9.43%	2,323,195.00	0.00%	2,323,195.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,691,418.00)	81.61%	(19,416,264.00)	3.17%	(20,032,295.00)
9. Other Financing Uses	7600-7699	153,567,367.00	38.39%	212,525,489.00	0.56%	213,713,530.00
10. Other Adjustments				(249,000,000.00)		(155,700,000.00)
11. Total (Sum lines B1 thru B10)		6,591,917,251.00	-10.32%	5,911,461,081.16	1.89%	6,023,347,069.02
C. NET INCREASE (DECREASE) IN FUND BALANCE						
Line A6 minus line B11						
		(171,179,773.00)		(97,987,802.16)		(457,343,413.02)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		646,944,881.03		475,765,108.03		377,777,305.87
2. Ending Fund Balance (Sum lines C and D1)		475,765,108.03		377,777,305.87		(79,566,107.15)
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	208,047,108.00		247,695,439.00		270,753,151.00
b. Designated for Economic Uncertainties	9770	65,375,780.00		60,522,262.00		59,785,603.00
c. Fund Balance Designations	9775, 9780	65,767,113.00		66,317,468.29		72,294,323.27
d. Undesignated/Unappropriated Balance	9790	136,575,107.03		3,242,136.58		(482,399,184.42)
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		475,765,108.03		377,777,305.87		(79,566,107.15)

Description	Object Codes	2010-11 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties	9770	65,375,780.00		60,522,262.00		59,785,603.00
b. Undesignated/Unappropriated Amount	9790	119,582,418.03		3,242,136.58		(482,399,184.42)
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		184,958,198.03		63,764,398.58		(422,613,581.42)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.81%		1.08%		-7.02%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)		555,817.90		538,862.00		522,766.00
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		6,591,917,251.00		5,911,461,081.16		6,023,347,069.02
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		6,591,917,251.00		5,911,461,081.16		6,023,347,069.02
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		1%		1%		1%
e. Reserve Standard - By Percent (Line F3c times F3d)		65,919,172.51		59,114,610.81		60,233,470.69
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		65,919,172.51		59,114,610.81		60,233,470.69
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,125.56	6,387.56
2. Inflation Increase	0041	262.00	(25.00)
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,387.56	6,362.56
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,387.56	6,362.56
b. Revenue Limit ADA	0033	591,189.84	572,884.54
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	3,776,260,574.39	3,645,012,258.82
6. Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090	19,948,524.00	16,917,280.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	12,889,622.00	11,337,385.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	3,809,098,720.39	3,673,266,923.82
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.81645	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	3,109,938,650.26	2,999,038,779.95
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	10,647,216.00	10,980,289.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00
21. Less: PERS Reduction	0195	23,565,644.00	15,705,292.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	4,209,073.00	3,715,060.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(8,709,355.00)	(1,009,943.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,101,229,295.26	2,998,028,836.95

Description	Principal Appt. Software Data ID	2009-10 Unaudited Actuals	2010-11 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	935,348,272.72	935,348,272.00
26. Miscellaneous Funds	0588	0.00	1,000.00
27. Community Redevelopment Funds	0589	2,840,137.00	2,800,000.00
28. Less: Charter Schools In-lieu Taxes	0595	87,951,236.00	102,363,040.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	850,237,173.72	835,786,232.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	32,215,772.00	30,429,273.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	2,218,776,349.54	2,131,813,331.95
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	1,368,813.00	1,299,161.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00
40. All Other Adjustments	---	(150,537,419.00)	(140,332,972.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(151,906,232.00)	(141,632,133.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	2,066,870,117.54	1,990,181,198.95
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	2,066,870,117.54	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	3,073,670.00	3,061,991.00
46. California High School Exit Exam	9002	42,245,028.00	40,286,935.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	13,865,294.00	13,812,606.00
48. Apprenticeship Funding	0570	2,209,353.00	2,608,291.00
49. Community Day School Additional Funding	3103, 9007	2,792,041.00	3,090,754.00

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	

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	(11,629,944.41)	62,910,487.30	224,361,892.25		
Other Sources/Uses Detail							25,300,000.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	3,598,422.58	0.00	168,283,838.79	10,600,000.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	344,103.07	0.00	165,133.59	853,198.29	0.00	10,000,000.00
Other Sources/Uses Detail								
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	7,687,418.76	0.00	24,013,147.82	2,481,725.60	0.00	15,300,000.00
Other Sources/Uses Detail								
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			940,905.41	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00			106,165,741.79	85,147,915.19	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00			331,157.00	12,161,658.31	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			3,107,014.25	199,761.91	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			31,328,066.10	37,083,058.61	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			3,301,804.32	154,522,296.64	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					123,131,134.17	8,896,048.37	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								

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					12,629,124.63	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	11,629,944.41	(11,629,944.41)	536,307,555.17	536,307,555.17	25,300,000.00	25,300,000.00

Sept 8 Budget (Dual Adoption)
2010-11 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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				
0 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(10,691,418.00)				
Other Sources/Uses Detail					36,437,782.00	153,567,367.00		
Fund Reconciliation								
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								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	4,184,022.00	0.00				
Other Sources/Uses Detail					92,774,308.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	299,817.00	0.00				
Other Sources/Uses Detail					383,713.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	6,207,579.00	0.00				
Other Sources/Uses Detail					24,802,524.00	786,792.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	8,554,118.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	10,709,707.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	30,329,963.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					38,949,620.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								

Sept 8 Budget (Dual Adoption)
2010-11 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
66 ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					10,600,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	10,691,418.00	(10,691,418.00)	203,947,947.00	203,947,947.00		

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: Enter data in the Revenue Limit ADA, Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2007-08)	616,844.68	613,225.64	0.6%	Met
Second Prior Year (2008-09)	600,064.11	598,474.16	0.3%	Met
First Prior Year (2009-10)	591,214.88	591,189.84	0.0%	Met
Budget Year (2010-11) (Criterion 4A1, Step 2a)	572,884.54			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2 CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2007-08)	644,005	693,680		N/A	Met
Second Prior Year (2008-09)	623,745	687,534		N/A	Met
First Prior Year (2009-10)	613,914	678,441		N/A	Met
Budget Year (2010-11)	593,070				

2B. Comparison of District Enrollment to the Standard

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

1a STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	602,779	693,680	86.9%
Second Prior Year (2008-09)	592,255	687,534	86.1%
First Prior Year (2009-10)	572,670	678,441	84.4%
		Historical Average Ratio:	85.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			86.3%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: If Form MYP exists, Estimated P-2 ADA for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2010-11)	555,818	593,070	93.7%	Not Met
1st Subsequent Year (2011-12)	538,862	574,702	93.8%	Not Met
2nd Subsequent Year (2012-13)	522,766	557,194	93.8%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The historical ratio is based on a ratio between non-charter schools P-2 ADA and CBEDS enrollment including charter schools. The ratios above for FY10-11 through FY12-13 are ratios of P-2 ADA to enrollment for non-charter schools only.

CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population and the funded cost-of-living adjustment (COLA) plus or minus one percent.

For basic aid districts, projected revenue limit has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected revenue limit has not changed from the prior fiscal year by more than the funded cost-of-living adjustment plus or minus one percent.

4A1. Calculating the District's Revenue Limit Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

Projected Revenue Limit

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,387.56	6,362.56	6,496.56	6,653.56
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.81645	0.81645	0.79967	0.78088
c. Funded BRL per ADA (Step 1a times Step 1b)	5,215.12	5,194.71	5,195.10	5,195.63
d. Prior Year Funded BRL per ADA		5,215.12	5,194.71	5,195.10
e. Difference (Step 1c minus Step 1d)		(20.41)	0.39	0.53
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-0.39%	0.01%	0.01%
Step 2 - Change in Population Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	591,189.84	572,884.54	555,884.74	540,521.14
b. Prior Year Revenue Limit (Funded) ADA		591,189.84	572,884.54	555,884.74
c. Difference (Step 2a minus Step 2b)		(18,305.30)	(16,999.80)	(15,363.60)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-3.10%	-2.97%	-2.76%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		-3.49%	-2.96%	-2.75%
Revenue Limit Standard (Step 3, plus/minus 1%):		-4.49% to -2.49%	-3.96% to -1.96%	-3.75% to -1.75%

4A2. Alternate Revenue Limit Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected Revenue Limit (applicable if Form RL, Budget column, line 31, is zero)

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	938,188,409.72	938,149,272.00	938,549,272.00	938,949,272.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected Revenue Limit (applicable if Form RL, Budget column, line 6, is greater than zero, and line 5b, RL ADA, is zero)

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for Revenue Limit; all other data are extracted or calculated.

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	3,005,058,528.15	2,928,330,471.00	2,852,591,208.00	2,789,282,808.00
District's Projected Change in Revenue Limit:		-2.55%	-2.59%	-2.22%
Revenue Limit Standard:		-4.49% to -2.49%	-3.96% to -1.96%	-3.75% to -1.75%
Status:		Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

5 CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2007-08)	3,143,006,079.00	3,337,022,826.19	94.2%
Second Prior Year (2008-09)	3,065,936,917.04	3,125,508,679.94	98.1%
First Prior Year (2009-10)	2,808,896,512.12	3,065,577,425.35	91.6%
	Historical Average Ratio:		94.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	1.0%	1.0%	1.0%
	91.6% to 97.6%	91.6% to 97.6%	91.6% to 97.6%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2010-11)	2,946,148,825.00	3,231,100,731.00	91.2%	Not Met
1st Subsequent Year (2011-12)	3,056,368,938.00	2,958,280,033.96	103.3%	Not Met
2nd Subsequent Year (2012-13)	3,076,132,502.00	3,071,534,297.00	100.1%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

One time increase in non-salary expenditure in 2010-11 due to increase in carryover in objects 4000s and 5000s. The fiscal stabilization plan adopted by the Board which addresses the district's deficit for 2011-12 and 2012-13 is reflected under the "other adjustment". Unrestricted salary and benefit expenditure(Object 1000 to 3999) reflects a large portion of the District unrestricted budget as such most of the fiscal stabilization plan will fall under the salaries and benefits objects. Once the final alternative is implemented, the ratio of unrestricted salaries and benefits to total unrestricted expenditure will fall under the acceptable ranges.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-3.49%	-2.96%	-2.75%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-13.49% to 6.51%	-12.96% to 7.04%	-12.75% to 7.25%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.49% to 1.51%	-7.96% to 2.04%	-7.75% to 2.25%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2009-10)	963,978,226.78		
Budget Year (2010-11)	1,251,916,608.00	29.87%	Yes
1st Subsequent Year (2011-12)	858,057,535.00	-31.46%	Yes
2nd Subsequent Year (2012-13)	843,866,655.00	-1.65%	No

Explanation:
(required if Yes)

The increase in 2010-11 Federal Revenues is attributable mostly to the Title I ARRA and the old school improvement grant revenues. These grants are limited and are set to end by September of 2011; as such there is a corresponding decrease in 2011-12 and 2012-13.

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

First Prior Year (2009-10)	2,159,370,569.02		
Budget Year (2010-11)	2,108,448,417.00	-2.36%	No
1st Subsequent Year (2011-12)	2,032,838,602.00	-3.59%	No
2nd Subsequent Year (2012-13)	1,903,767,237.00	-6.35%	No

Explanation:
(required if Yes)

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

First Prior Year (2009-10)	108,060,660.68		
Budget Year (2010-11)	147,310,850.00	36.32%	Yes
1st Subsequent Year (2011-12)	148,949,990.00	1.11%	No
2nd Subsequent Year (2012-13)	137,102,393.00	-7.95%	Yes

Explanation:
(required if Yes)

For 2010-11, the increase in local revenues is due to the increase in Microsoft voucher grant revenue recognized. Rebate for Energy Conservation is reduced by \$15.4 million in 12-13. The spike in 2011-11 was due to LADWP incentives for "Solar projects" at \$21.0 million which is estimated to be completed in 2012-13.

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

First Prior Year (2009-10)	260,121,380.66		
Budget Year (2010-11)	598,144,696.00	129.95%	Yes
1st Subsequent Year (2011-12)	213,446,388.86	-64.32%	Yes
2nd Subsequent Year (2012-13)	206,949,844.86	-3.04%	No

Explanation:
(required if Yes)

School allocation for specially funded programs is allocated in the IMA object codes pending school site budget decisions.

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

First Prior Year (2009-10)
Budget Year (2010-11)
1st Subsequent Year (2011-12)
2nd Subsequent Year (2012-13)

760,730,628.52		
792,098,145.00	4.12%	Yes
754,278,689.00	-4.77%	No
768,453,427.86	1.88%	No

Explanation:
(required if Yes)

One time parcel tax expenses in 2009-10 of \$3 million. For 2010-11, there are also decreases in ARRA IDEA expenditures (\$18.4 million), decrease in transportation cost (\$14 million), Liability Self Insurance premium cost decrease (\$10.5 million) and settlement cost decrease (\$5 million). Specially funded programs budget are allocated in IMA object, some of which will be spent in 5000 object.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2009-10)
Budget Year (2010-11)
1st Subsequent Year (2011-12)
2nd Subsequent Year (2012-13)

3,231,409,456.48		
3,507,675,875.00	8.55%	Not Met
3,039,846,127.00	-13.34%	Not Met
2,884,736,285.00	-5.10%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2009-10)
Budget Year (2010-11)
1st Subsequent Year (2011-12)
2nd Subsequent Year (2012-13)

1,020,852,009.18		
1,390,242,841.00	36.18%	Not Met
967,725,077.86	-30.39%	Not Met
975,403,272.72	0.79%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The increase in 2010-11 Federal Revenues is attributable mostly to the Title I ARRA and the old school improvement grant revenues. These grants are limited and are set to end by September of 2011; as such there is a corresponding decrease in 2011-12 and 2012-13.

Explanation:

Other State Revenue
(linked from 6B
if NOT met)

Explanation:

Other Local Revenue
(linked from 6B
if NOT met)

For 2010-11, the increase in local revenues is due to the increase in Microsoft voucher grant revenue recognized. Rebate for Energy Conservation is reduced by \$15.4 million in 12-13. The spike in 2011-11 was due to LADWP incentives for "Solar projects" at \$21.0 million which is estimated to be completed in 2012-13.

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

Explanation:

Books and Supplies
(linked from 6B
if NOT met)

School allocation for specially funded programs is allocated in the IMA object codes pending school site budget decisions.

Explanation:

Services and Other Exps
(linked from 6B
if NOT met)

One time parcel tax expenses in 2009-10 of \$3 million. For 2010-11, there are also decreases in ARRA IDEA expenditures (\$18.4 million), decrease in transportation cost (\$14 million), Liability Self Insurance premium cost decrease (\$10.5 million) and settlement cost decrease (\$5 million). Specially funded programs budget are allocated in IMA object, some of which will be spent in 5000 object.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account), if applicable.

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

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this section has been inactivated for that period.

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.766 reduces the contributions required in EC Section 17070.75 from 3 percent to 1 percent for a five-year period from 2008-09 through 2012-13. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 01, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	6,591,917,251.00			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	6,591,917,251.00	65,919,172.51	122,550,395.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2007-08)	Second Prior Year (2008-09)	First Prior Year (2009-10)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	72,381,948.00	72,381,948.00	65,375,780.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	80,841,879.21	0.00	119,542,428.73
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (effective beginning 2008-09)			
d. Available Reserves (Lines 1a through 1c)	153,223,827.21	72,381,948.00	184,918,208.73
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	6,986,340,535.43	6,663,172,769.30	6,377,540,797.01
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	6,986,340,535.43	6,663,172,769.30	6,377,540,797.01
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	2.2%	1.1%	2.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.7%	0.4%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2007-08)	(100,775,013.10)	3,369,858,535.57	3.0%	Not Met
Second Prior Year (2008-09)	28,329,494.07	3,181,655,582.74	N/A	Met
First Prior Year (2009-10)	111,161,556.56	3,289,928,771.43	N/A	Met
Budget Year (2010-11) (Information only)	(109,458,600.80)	3,384,668,098.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

Decreasing revenue limit and categorical revenues combined with increasing cost of employee benefits and other operating expenditure result in deficit spending for current and prior year.

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2007-08)	231,187,098.92	367,014,611.30	N/A		Met
Second Prior Year (2008-09)	226,492,836.54	266,239,598.20	N/A		Met
First Prior Year (2009-10)	126,811,846.34	255,778,366.27	N/A		Met
Budget Year (2010-11) (Information only)	366,939,922.83				

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. **STANDARD MET** - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B):	555,818	538,862	522,766
District's Reserve Standard Percentage Level:	1%	1%	1%

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

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

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

Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds
(Fund 01, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	6,591,917,251.00	5,911,461,081.16	6,023,347,069.02
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	6,591,917,251.00	5,911,461,081.16	6,023,347,069.02
4. Reserve Standard Percentage Level	1%	1%	1%
5. Reserve Standard - by Percent (Line B3 times Line B4)	65,919,172.51	59,114,610.81	60,233,470.69
6. Reserve Standard - by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	65,919,172.51	59,114,610.81	60,233,470.69

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 5 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Designated Reserve Amounts

(Unrestricted resources 0000-1999 except Line 3):

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	65,375,780.00	60,522,262.00	59,785,603.00
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	119,582,418.03	3,242,136.58	(482,399,184.42)
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	0.00		
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	0.00		
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	184,958,198.03	63,764,398.58	(422,613,581.42)
7. District's Budgeted Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	2.81%	1.08%	-7.02%
District's Reserve Standard (Section 10B, Line 7):	65,919,172.51	59,114,610.81	60,233,470.69
Status:	Met	Met	Not Met

10D. Comparison of District Reserves to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

On September 7, 2010, the Board of Education adopted a resolution stating the District intention to adopt a revised Fiscal Stabilization Plan on October 5, 2010. Subsequently, a Fiscal Stabilization Plan was presented on October 5 containing four alternative solutions, each of which will enable the District to balance the future year. Alternative 4 will be the default solution should the other alternative which entails negotiation does not materialized.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

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

Notes FY 2010-11 uses \$48.9 million of ARRA SFSF revenues to avert staff reduction. This represents less than 1% of the total general fund budget.

S3. Use of Ongoing Revenues for One-time Expenditures

Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

Yes

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

FY 2010-11 child development revenue does not reflect the child development fund revenue reduction of \$77.97 as proposed in the May revision.

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: Enter data in the Projection column for contributions, transfers in, and transfers out for all fiscal years, except the First Prior Year and Budget Year for Contributions, which will be extracted, and click the appropriate button for item 1d; all other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2009-10)	(813,390,306.86)			
Budget Year (2010-11)	(794,722,553.80)	(18,667,753.06)	-2.3%	Met
1st Subsequent Year (2011-12)	(907,498,423.00)	112,775,869.20	14.2%	Not Met
2nd Subsequent Year (2012-13)	(940,366,890.00)	32,868,467.00	3.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2009-10)	62,910,487.00			
Budget Year (2010-11)	40,192,633.00	(22,717,854.00)	-36.1%	Not Met
1st Subsequent Year (2011-12)	620,344.00	(39,572,289.00)	-98.5%	Not Met
2nd Subsequent Year (2012-13)	327,225.00	(293,119.00)	-47.3%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2009-10)	224,361,892.00			
Budget Year (2010-11)	153,567,367.00	(70,794,525.00)	-31.6%	Not Met
1st Subsequent Year (2011-12)	212,525,489.00	58,958,122.00	38.4%	Not Met
2nd Subsequent Year (2012-13)	213,713,530.00	1,188,041.00	0.6%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Increase in contribution from 2010-11 to 2011-12 is mostly due to a higher support/subsidy to Special Education. Increased contribution to Sp Ed in 2011-12 is brought about by a decrease in revenue of \$94.7M and an increase in expenditure of \$36.2M. Decrease in revenue is due to a decline in ADA resulting to a revenue loss of \$48.1M, elimination of one-time ARRA revenue of \$44.7M, and decline in Federal IDEA due to increased share of independent charter schools of \$1.9M. Expenditure increase is mostly due to the elimination of one-time furlough savings of \$13.1M, and higher

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

Explanation:
(required if NOT met)

FY 2009-10 had one time transfer of \$28.6 million for the cafeteria COPs proceeds. Transfer for the emergency repair program was reduce from \$26.8 million in 2009-10 to \$25 million in 2010-11 and zero in 2011-12 and 2012-13. There was also a change in the accounting treatment of \$10.6 million ROC transfer.

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

Explanation:
(required if NOT met)

The change is due to the CDE recommended accounting treatment for flexibility of adult education entitlements. Starting from 2010-11 adult entitlements revenues were recognized in general fund, and an interfund transfer out of \$135 million is then booked from general fund to adult education fund.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	Various Funds	Fund 01 - Objects 7438 & 7439	2,628,482
Certificates of Participation	23	Various Funds	Fund 56 - Objects 7438 & 7439	451,705,864
General Obligation Bonds	25	Tax Levy	Fund 51 - Objects 7433 & 7434	11,874,430,000
Supp Early Retirement Program				
State School Building Loans	0	Tax Levy	Fund 53 - Objects 7432 & 7438	0
Compensated Absences		Various Funds	Various	75,169,620

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2010
Children's Center Fac Revolving Ln	10	Child Development Fund	Fund 12 - Objects 7438 & 7439	792,000
CA Energy Commission Loan	4	General Fund	Fund 01 - Objects 7438 & 7439	438,541
Retirement Bonus		General Fund	Various	95,476,034
Early Retirement Incentive	4	General Fund	Fund 01 - Objects 3901 & 3902	40,639,725

of Commitment (continued)	Prior Year (2009-10) Annual Payment (P & I)	Budget Year (2010-11) Annual Payment (P & I)	1st Subsequent Year (2011-12) Annual Payment (P & I)	2nd Subsequent Year (2012-13) Annual Payment (P & I)
Capital Leases	1,471,128	1,348,039	831,760	498,502
Certificates of Participation	42,816,028	38,082,894	84,412,514	56,467,467
General Obligation Bonds	656,129,665	845,852,586	869,047,151	896,740,722
Supp Early Retirement Program				
State School Building Loans	245	0	0	0
Compensated Absences	80,507,749	79,740,396	80,799,141	81,871,943

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2009-10) Annual Payment (P & I)	Budget Year (2010-11) Annual Payment (P & I)	1st Subsequent Year (2011-12) Annual Payment (P & I)	2nd Subsequent Year (2012-13) Annual Payment (P & I)
Children's Center Fac Revolving Ln		79,200	79,200	79,200
CA Energy Commission Loan	236,754	236,754	222,722	0
Retirement Bonus	7,062,228	7,450,651	7,864,162	8,300,623
Early Retirement Incentive	12,072,691	10,418,254	10,244,109	10,072,866
Total Annual Payments:	800,296,488	983,208,774	1,053,500,759	1,054,031,323

Has total annual payment increased over prior year (2009-10)?

Yes

Yes

Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The increase in debt service for general obligation bonds will be funded from an increase in tax levy; COPs and retirement bonus will be funded from GF unrestricted revenues; and compensated absences will be funded from various funding sources.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:

- a. Are they lifetime benefits?

Yes

- b. Do benefits continue past age 65?

Yes

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

In order to qualify, the retiree must retire from the district service and receive a monthly pension from either CALPERS or CALSTRS. The retiree must also meet the district age and applicable service requirements. Qualified retiree and their spouse (and other eligible dependents) are given lifetime medical, dental, and vision benefits. The district pays for 100% of the premiums while deductibles and copayments are the responsibility of the retiree.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

9,925,788.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

9,925,788.00

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

Actuarial

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

Jun 30, 2010

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)

Budget Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

1,006,755,000.00

1,006,755,000.00

1,006,755,000.00

- b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

312,109,056.00

321,023,489.00

346,173,272.00

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

35,293

35,954

36,627

- d. Number of retirees receiving OPEB benefits

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

ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Workers Compensation claims are administered by a third party administrator. Claim payments are based on individual cases.

3. Self-Insurance Liabilities

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

459,617,478.00
459,617,478.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
49,600,000.00	105,100,000.00	105,100,000.00
49,600,000.00	105,100,000.00	105,100,000.00

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions	40,333.4	39,989.2	39,913.0	39,883.7

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Agreements Settled

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

Apr 13, 2010

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 02, 2010

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

24,474,737

7. Amount included for any tentative salary schedule increases

Budget Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

0

0

0

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

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

Yes

Yes

Yes

579,558,337

601,537,995

626,461,160

100.0%

100.0%

100.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

No

Certificated (Non-management) Step and Column Adjustments

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

Budget Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

Yes

Yes

Yes

31,615,752

31,373,357

31,148,380

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

Yes

Yes

Yes

Yes

Yes

Yes

Certificated (Non-management) - Other

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

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

ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-managment) FTE positions	15,454.3	13,613.3	13,599.3	13,577.8

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

Various

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

Yes

If Yes, date of Superintendent and CBO certification:

Various

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

7,987,961

Amount included for any tentative salary schedule increases

Budget Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

0

0

0

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

Are costs of H&W benefit changes included in the budget and MYPs?

2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
197,339,286	204,958,176	213,269,189
100.0%	100.0%	100.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

No		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
No	No	No

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

Are there any significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of management, supervisor, and confidential FTE positions	4,729.5	4,516.9	4,564.9	4,543.9

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

--

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
0	0	0
0.0%	0.0%	0.0%

Negotiations Not Settled

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

4,077,867

Amount included for any tentative salary schedule increases

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
0	0	0

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
65,462,852	68,798,657	71,371,935
100.0%	100.0%	100.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
No	No	No

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

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

Yes

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)

Yes

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

Yes

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

No

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

No

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

Yes

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Sept 8 Budget (Dual Adoption)
2010-11 Budget
Technical Review Checks

Los Angeles Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>PASSED</u>

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

EXCESS-DESIGNATIONS - (F) - Legally restricted and other designation amounts

reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONSB - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	3324	4300	-1,141,249.00

Explanation: The District was awarded \$12,664,402 in SACS Resource 3324 (CFDA # 84.391A) - American Recovery and Reinvestment Act of 2009, Individuals with Disabilities Education Act, Part B, Section 611 Preschool Local Entitlement. This award was to be divided equally over two fiscal years, FY 2009-10 and FY 2010-11 (\$6,000,000 each year). However, the actual FY 2009-10 expenditures totaled \$7,157,619, or \$1,157,619 over budget. This negative (\$1,157,619) was carried over into FY 2010-11, in major object code 4300, and will be absorbed by the FY 2010-11 allocation.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance (objects 9700-9789) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587/0660), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587/0660, 0588, and 0589) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25)

should agree with the ADA reported in Form RL, Line 5b.

PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, JUV, TRAN, SEMA, SEMB, and SEMAI request contact information. EXCEPTION

Form MYP

Explanation: Budget balancing strategies or fiscal stabilization plan is submitted for 2011-12 and 2012-13.

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the

affected forms must be opened and saved.

PASSED

Checks Completed.

Sept 8 Budget (Dual Adoption)
2009-10 Unaudited Actuals
Technical Review Checks

Los Angeles Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>PASSED</u>

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets plus Liabilities, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9499) minus Liabilities (objects 9500-9699) must total zero by fund and resource for agency funds 76 and 95. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance (objects 9710-9790) must agree with Fund Equity (Assets [objects 9100-9499] minus Liabilities [objects 9500-9699]). PASSED

EXCESS-DESIGNATIONS_A - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONS_B - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	6500	-136.55

Explanation: Reversal of prior year accrual.

01	3105	8290	-181,644.98
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Explanation: Prior year costs disallowed by the grantor.

01	6286	3201	-2,195.14
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Explanation: Reversal of prior year accrual.

01	6286	3401	-211,601.65
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Explanation: Reversal of prior year accrual.

12	6060	2200	-18,346.44
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Explanation: Reversal of prior year accrual.

12	6060	2400	-7,986.30
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Explanation: Reversal of prior year accrual.

12	6060	3202	-244,649.38
Explanation: Reversal of prior year accrual.			
12	6060	3301	-15.88
Explanation: Reversal of prior year accrual.			
12	6060	3401	-399.25
Explanation: Reversal of prior year accrual.			
12	6060	3402	-21,226.35
Explanation: Reversal of prior year accrual.			
12	6060	3602	-544.92
Explanation: Reversal of prior year accrual.			
12	6060	4300	-46,255.65
Explanation: Reversal of prior year accrual.			
12	6060	5800	-222,340.93
Explanation: Reversal of prior year accrual.			
12	6140	8979	-517,962.00
Explanation: Prior year costs disallowed by the grantor.			
13	5310	6400	-142,632.56
Explanation: Reversal of prior year accrual.			
35	7710	3202	-24,739.63
Explanation: Reversal of prior year accrual.			
40	6200	4400	-859.27
Explanation: Reversal of prior year accrual.			
40	6200	5800	-3,616.00
Explanation: Reversal of prior year accrual.			
40	6200	6300	-13,608.74
Explanation: Reversal of prior year accrual.			
40	6200	6400	-27,725.90
Explanation: Reversal of prior year accrual.			
40	6225	8590	-23,122,775.31
Explanation: To correct revenue recognition for resource 6225. Revenue recognized in prior years is now recorded as deferred revenue.			

67 0000 8699 -226,836.00

Explanation:Funds provided for administration fees for three years were transferred to general fund in the current fiscal year.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
01	3105	-181,644.98

Explanation:Prior year costs disallowed by the grantor.

12	6140	-517,962.00
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Explanation:Prior year costs disallowed by the grantor.

40	6225	-23,122,775.31
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Explanation:To correct revenue recognition for resource 6225. Revenue recognized in prior years is now recorded as deferred revenue.

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
12	6060	2100	-299,367.42

Explanation:Reversal of prior year accrual.

12	6060	8100	-154,024.99
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Explanation:Reversal of prior year accrual.

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance (objects 9700-9789) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

FUND51-IMPORT - (W) - If Fund 51 (Bond Interest and Redemption Fund) amounts are imported/keyed, supplemental data should be entered in Form 51A (Analysis of Bonded Indebtedness). PASSED

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587/0660), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree

with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42).
PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587/0660, 0588, and 0589) in Form RL.
PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b.
PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.
PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive.
PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided.
PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.
PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.