

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
Office of the Chief Financial Officer

INFORMATIVE

TO: Members, Board of Education
Dr. John E. Deasy, Superintendent

DATE: September 9, 2011

FROM: Megan Reilly, Chief Financial Officer



SUBJECT: Board Item 038-11/12 Materials

Attached please find an informative and report to accompany Board Item 038-11/12. We have been appreciative of your patience as Accounting and Budget staff completed the closing of the 2010-11 books and related analyses.

We would be happy to meet with you at any time to discuss the materials. Please do not hesitate to contact me at 213-241-7888.

c: Michelle King
David Holmquist
Matt Hill
Enrique Boull't
Jaime Aquino
Jefferson Crain
Yumi Takahashi
Tony Atienza

LOS ANGELES UNIFIED SCHOOL DISTRICT
Inter-Office Correspondence
Office of the Chief Financial Officer

INFORMATIVE

DATE: September 9, 2011

TO: Members, Board of Education
Dr. John E. Deasy, Superintendent

FROM: Megan K. Reilly 
Chief Financial Officer

SUBJECT: 2010-11 CLOSING OF THE BOOKS (UNAUDITED ACTUALS REPORT)

I. UNAUDITED ACTUALS REPORT BACKGROUND

At the end of each fiscal year, the District closes its books, reviewing its actual revenues and expenditures, and calculating ending balances. This work results in the Unaudited Actuals Report, which the Board of Education is required to approve by September 15, as required under Education Code Section 42100. The results from the Unaudited Actuals Report will subsequently be reviewed by the District's auditor, as per Education Code Section 41020. The Unaudited Actuals report is the final financial status report for the now-ended fiscal year and follows three interim financial reports, which already provided revenue and expenditure projections throughout the year.

II. MAJOR HIGHLIGHTS

- **Summary-** The District was able to meet its financial commitments in 2010-11 and meet the 5% General Fund ending balance requirement set forth in the District's Budget and Finance Policy. Although the total General Fund Restricted and Unrestricted ending balance in 2010-11 reflects \$899.6 million; these dollars have already been addressed. **We have already factored most of the 2010-11 ending balances in the 2011-12 Final Budget adopted in June.**

The unassigned ending balance (previously known as the undesignated ending balance) increased by \$55 million (from \$355.3 million at the Third Interim Financial Report to \$410.3 million), mostly from expenditure savings in non-salary accounts and reduced contributions to restricted programs. This is a one-time increase that is offset by new and/or additional expenditure and revenue information received after the Final Budget.

The cumulative ending balances for 2011-12, 2012-13 and 2013-14 are \$21.0 million, negative \$631.7 million and negative \$1.4 billion, respectively, which is an overall negative change of \$7.8 million from the time of adoption of the Final Budget.

Below shows the change in the Unrestricted General Fund projected ending balances from the Final Budget to the Closing:

Unrestricted General Fund (\$millions)	2010-11	2011-12	2012-13	2013-14	Total
Cumulative Unassigned (Undesignated) Balances in Final Budget *	\$355.3	\$ -	\$ (629.)	\$ (1,364.9)	\$ (1,364.9)
Non cumulative balances in Final Budget	\$355.3	\$ (355.3)	\$ (629.)	\$ (735.9)	
Change in Unassigned (Undesignated) Ending Balances	\$ 55.0	\$ (33.9)	\$ (23.7)	\$ (5.1)	\$ (7.8)
Revised Cumulative Unassigned (Undesignated) Balances	\$410.3	\$ 21.0	\$ (631.7)	\$ (1,372.8)	\$ (1,372.8)

* The out year deficits for 2012-13 and 2013-14 are highly variable depending upon whether the State adheres to its proposed cash schedule for cross year deferrals on its promises and IOUs provided to schools. We have managed the budget assumptions by not relying upon the State promises and IOUs deferred into future years until the cash is received at the District.

- **Increase in 2010-11 Revenues¹** - There was a \$15.6 million increase in local revenues resulting from higher E-rate reimbursements, Charter School oversight fees, leases and rentals and other miscellaneous income. Revenue Limit Sources and Federal Revenue increases were minimal at \$5.7 million.
- **Lower 2011-12 Expenditures** - The District's year-end actual expenditures were lower than projected at Third Interim by \$37.7 million. Variances were seen in expenditures in books and supplies and services and operating expenses. Books & Supplies were higher by \$27.6 million, primarily due to the textbook adoption of \$40.0 million. This textbook purchase will reduce costs in the out-years. Services and operating expenses were lower primarily from the favorable resolution of audit questioned costs (\$22.3 million); lower rentals and maintenance of facilities (\$9.6 million); and reduction in the reserve for uncollectible debt for salary overpayments due to improved collection efforts (\$7.0 million).
- **Lower Contributions/Transfers Out¹** - Impacting the bottom line were decreases in contributions to restricted programs. As a result of lower expenditures in non-public schools contracts and mental health services, the contribution to Special Education was lowered by \$31.0 million. This is partially attributed to the successful investment of ARRA IDEA dollars to achieve programmatic efficiencies that would be ongoing. This was offset by higher than projected interfund transfers to the Cafeteria Fund and Child Development Fund (\$12.2 million and \$4.7 million, respectively). The net effect of these changes was approximately \$14.1 million.
- **Ending Balance¹** - The components of the ending balance are nonspendable balances, restricted balances, assigned balances, reserve for economic uncertainties, and unassigned/unappropriated funds. The total ending balance increased by \$70.9 million.

¹ This change does not include new accounting treatment for Adult Education and Deferred Maintenance funds. New State guidance changed how revenues and interfund transfers were recognized in the General Fund. However, these changes did not affect the District's unassigned ending balance. These accounting changes also affect out-year revenues and interfund transfers, with no impact on the bottom line.

Components of Ending Balance (in millions)			
General Fund			
Fiscal Year 2010-11			
	Third Interim	Year-End Actuals	Variance
Nonspendable [Reserves]*	\$10.8	\$10.5	(\$0.3)
Restricted [Legally Restricted]*	\$282.0	\$266.4	(15.6)
Assigned [Designated for Carryovers]*	115.2	147.0	31.8
Unassigned-Reserve for Economic Uncertainties [Designated for Economic Uncertainties]*	65.4	65.4	0.0
Unassigned/Unappropriated [Undesignated]*	355.3	410.3	55.0
2010-11 Ending Balance	<u>\$828.7</u>	<u>\$899.6</u>	<u>\$70.9</u>

*New terminology becomes effective 6/30/11 in compliance with the requirements of Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The equivalent term under the old terminology is displayed in brackets.

- Assigned Ending Balance: Certain account balances remain available to schools and offices for future use. Carryover accounts include school donation accounts, other school discretionary accounts, District funded textbooks, school determined needs funds, funds reserved for fire damage, and reserve for funding the District's OPEB liability. The Assigned fund balance (i.e., carryovers) increased by \$31.8 million from Third Interim.²
- Unassigned (Undesignated) Ending Balance: The year-end actual unassigned ending balance is \$55.0 million higher than Third Interim. This has been factored into the cumulative ending balances discussed in reference to out-year balances.

• **Restricted General Fund**

The ending balance for the Restricted General fund at June 30, 2011 was \$267.4 million. The major programs included in this balance are Quality Education Investment Act (QEIA) (\$87.6 million), Economic Impact Aid (\$60.1 million), Certificates of Participation (COPs) proceeds for the IFS Replacement Project (\$46.9 million) and the Cafeteria Management System (CMS) (\$17.5 million), and Medi-Cal Billing Option (\$22.1 million).³

² A major component of this increase is the assignment of the \$18.5 million for Deferred Maintenance. Balances from the Deferred Maintenance had been transferred into the General Fund, per a new accounting treatment.

³ Some program revenues in the Restricted General Fund are not considered earned until the related expenditures have occurred. For these programs, the unspent balances are not included in the ending balance, but are treated as deferred revenues. ARRA funding is one of the large programs that falls under this category. The combined unspent balance for all ARRA funds, excluding Jobs Bill funding and School Improvement Grant, is \$37.4 million. These funds must be expended by September 30, 2011. The expiring grants are Special Ed IDEA (\$17.4 million), Title I (\$12.9 million) and Title II Part D (\$7.1 million). Program staff is monitoring unspent balances and regularly communicating to schools and offices to ensure funds are fully spent by the deadline.

III. 2011-12 AND OUT-YEARS- UNRESTRICTED GENERAL FUND

The year-end closing numbers result in a one-time increase in the beginning balance of \$55.0 million. This is mostly offset by new and/or additional expenditure and revenue information received after the Final Budget.

- **Reduced Revenues** - Affecting the bottom line revenues is an ongoing decrease of \$16.0 million in revenue mostly due to technical adjustments to the revenue limit formula.
- **Decreased Expenditures** - Unrestricted expenditures have decreased by \$20.6 million, \$10.5 million and \$14.6 million in 2011-12, 2012-13, and 2013-14, respectively. There is a slight ongoing decrease in salaries and benefit expenditure of \$2.3 million. A decrease in textbook requirement of \$3.1 million for 2011-12 and \$13.5 million for both 2012-13 and 2013-14 is also reflected to offset the increase in textbook requirement of \$30.0 million in 2010-11.
- **Increased Contributions/Transfers Out** - Special Education support is decreased by \$9.0 million in 2011-12 and \$12.0 million for 2012-13 and 2013-14. This decrease is offset by increases in the interfund transfer to the Cafeteria Fund of \$18.6 million, \$24.4 million and \$12.0 million for 2011-12, 2012-13 and 2013-14 respectively. The 2011-12 estimated transfers are also affected by an ongoing increase in child development fund subsidy of \$2.8 million, and a one-time support to Title I of \$25.3 million.

IV. FISCAL CONCERNS

The above-mentioned changes in beginning balance, revenue and expenditures result in a revised estimated cumulative ending balance of \$21.3 million, negative \$631.7 million, and negative \$1.4 billion for 2011-12, 2012-13 and 2013-14 respectively. It is nonetheless important to note that there is still a great uncertainty regarding the 2011-12 and the out-year revenue projections due to the trigger language included in the State adopted budget. There is also uncertainty around the availability and use of revenue limit funds that are to come from Redevelopment Agencies. The State's on-going reliance on cash deferrals to resolve statewide budget problems has heightened the importance for the District to assure proper cash management, maintain its strong credit rating and preserve its access to the market. This borrowing is necessary to meet the on-going cash needs of the District for payroll and other costs. Prudent cash management helps the District achieve the highest short term credit rating from Moody's and S&P, lowest interest costs and saves the District millions of dollars. This year the State will delay approximately \$9 billion cash intended for schools until the following year.

In its 2011-12 Final Budget review letter, the Los Angeles County Office of Education (LACOE) requested that the District submit a list of options the Board will consider implementing as part of its fiscal stabilization plan in order to meet its fiscal requirements in 2012-13 and 2013-14 as part of the 2011-12 First interim report by December 15, 2011. The District will need to address its out-year deficits through reductions in expenditures or revenue generation strategies.

Please contact me at 213-241-7888 or Yumi Takahashi at 213-241-7889 should you have any questions.

c: Michelle King
Dave Holmquist
Jefferson Crain

Matt Hill
Yumi Takahashi
Tony Atienza



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

Report Number:	038-11/12
Date:	September 13, 2011
Subject:	Unaudited Actuals Report for Fiscal Year 2010-11
Responsible Staff:	
Name	Yumi Takahashi
Office/Division	Accounting and Disbursements Division
Telephone No.	213-241-7889

BOARD REPORT

Action Proposed: The Board is requested to approve the Unaudited Actuals Report for Fiscal Year 2010-11 (Attachment A) and submit it to the County Superintendent of Schools in order for the District to comply with the requirements of Education Code 42100.

Background: Education Code Section 42100 requires the governing board of each school district to approve, in a format prescribed by the Superintendent of Public Instruction, an annual statement of all receipts and expenditures of the district for the preceding fiscal year and to file the statement with the County Superintendent of Schools on or before September 15.

Expected Outcomes: The District's statement of revenues and expenditures (Unaudited Actuals) for Fiscal Year 2010-11 will be filed with the County Superintendent of Schools, in compliance with Education Code 42100. The budget for the current fiscal year (2011-12) will be updated based on the Unaudited Actuals report.

Board Options and Consequences: Board approval and filing of the report is statutorily mandated.

Policy Implications: None.

Budget Impact: Budget adjustments for the current fiscal year may be required based on updated ending balances from the prior fiscal year. In addition, budget projections for the current fiscal year and two out-years may be revised based on a review of expenditures and updated balances from the Unaudited Actuals.



LOS ANGELES UNIFIED SCHOOL DISTRICT

Board of Education Report

Issues and Analysis: None.

Attachments:

☒ **Informative**

☐ **Desegregation
Impact Statement**

Respectfully submitted,

APPROVED BY:

DR. JOHN E. DEASY
Superintendent

MICHELLE KING
Senior Deputy Superintendent
School Operations

REVIEWED BY:

APPROVED &
PRESENTED BY:

DAVID HOLMQUIST
General Counsel

Megan Reilly
Chief Financial Officer
Office of the Chief Financial Officer

☐ Approved as to form.

TONY ATIENZA
Director of Budget Services and
Financial Planning (Interim)

☐ Approved as to budget impact statement.

Los Angeles Unified School District

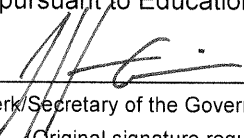
2010-11

Unaudited Actual
Financial Report

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2010-11 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: 9-13-11

To the Superintendent of Public Instruction:

2010-11 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

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

For School District:

Yumi Takahashi
Name
Controller
Title
(213) 241-7889
Telephone
yumi.takahashi@lausd.net
E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2012-13 budget year:

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

Unaudited Actuals
FINANCIAL REPORTS
2010-11 Unaudited Actuals
Summary of Unaudited Actual Data Submission

19 64733 0000000
Form CA

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	58.98%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	(\$7,445,906.09)
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$3,971,407,720.83
	Appropriations Subject to Limit	\$3,770,108,330.39
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2012-13, subject to CDE approval.	2.95%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2012-13 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
TRAN	Approved Transportation Expense - Home-to-School	\$88,343,059.70
	Approved Transportation Expense - SD/OI	\$51,584,229.97
	For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2010-11 Unaudited Actuals	2011-12 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	G	G
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund	G	G
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund	G	G
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness	S	
53A	Analysis of Restricted Levies	S	
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
CORR	Adults in Correctional Facilities		
DAY	Community Day Schools	S	
DEBT	Schedule of Long-Term Liabilities	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2010-11 Unaudited Actuals	2011-12 Budget
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
TRAN	Annual Report of Pupil Transportation	GS	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	2,885,953,162.50	170,397,187.00	3,056,350,349.50	2,826,792,826.00	181,116,786.00	3,007,909,612.00	-1.6%
2) Federal Revenue		8100-8299	22,007,114.18	1,044,476,943.89	1,066,484,058.07	23,628,395.00	911,542,374.00	935,170,769.00	-12.3%
3) Other State Revenue		8300-8599	1,170,317,238.62	861,494,590.38	2,031,811,829.00	1,211,245,226.00	825,593,029.00	2,036,838,255.00	0.2%
4) Other Local Revenue		8600-8799	112,662,276.59	58,958,098.13	171,620,374.72	94,905,433.00	29,237,161.00	124,142,594.00	-27.7%
5) TOTAL, REVENUES			4,190,939,791.89	2,135,326,819.40	6,326,266,611.29	4,156,571,880.00	1,947,489,350.00	6,104,061,230.00	-3.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,726,418,945.94	1,086,645,244.38	2,813,064,190.32	1,763,102,640.00	926,202,807.00	2,689,305,447.00	-4.4%
2) Classified Salaries		2000-2999	395,740,354.53	458,506,363.45	854,246,717.98	376,508,448.00	418,309,396.00	794,817,844.00	-7.0%
3) Employee Benefits		3000-3999	770,455,933.37	568,144,686.90	1,338,600,620.27	834,980,003.00	577,858,450.00	1,412,838,453.00	5.5%
4) Books and Supplies		4000-4999	143,023,016.76	210,395,313.29	353,418,330.05	132,580,564.00	232,859,556.00	365,440,120.00	3.4%
5) Services and Other Operating Expenditures		5000-5999	152,318,632.82	529,111,300.73	681,429,933.55	229,428,587.00	581,365,924.00	810,794,511.00	19.0%
6) Capital Outlay		6000-6999	11,646,196.30	59,934,088.10	71,580,284.40	18,242,257.00	25,640,069.00	43,882,326.00	-38.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,906,045.27	0.00	1,906,045.27	5,580,778.00	0.00	5,580,778.00	192.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(59,906,705.34)	50,673,016.15	(9,233,689.19)	(143,043,079.00)	116,440,502.00	(26,602,577.00)	188.1%
9) TOTAL, EXPENDITURES			3,141,602,419.65	2,963,410,013.00	6,105,012,432.65	3,217,380,198.00	2,878,676,704.00	6,096,056,902.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,049,337,372.24	(828,083,193.60)	221,254,178.64	939,191,682.00	(931,187,354.00)	8,004,328.00	-96.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	28,611,170.82	59,526,676.80	88,137,847.62	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	74,861,898.92	902,907.14	75,764,806.06	213,618,597.00	0.00	213,618,597.00	181.9%
2) Other Sources/Uses									
a) Sources		8930-8979	3,029,487.12	0.00	3,029,487.12	18,910,000.00	0.00	18,910,000.00	524.2%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(740,885,393.37)	740,885,393.37	0.00	(816,612,591.87)	816,612,591.87	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(784,106,634.35)	799,509,163.03	15,402,528.68	(1,011,321,188.87)	816,612,591.87	(194,708,597.00)	-1364.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 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)			265,230,737.89	(28,574,030.57)	236,656,707.32	(72,129,506.87)	(114,574,762.13)	(186,704,269.00)	-178.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	366,939,922.83	280,004,958.20	646,944,881.03	632,170,660.72	267,393,091.64	899,563,752.36	39.0%
b) Audit Adjustments		9793	0.00	15,962,164.01	15,962,164.01	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			366,939,922.83	295,967,122.21	662,907,045.04	632,170,660.72	267,393,091.64	899,563,752.36	35.7%
d) Other Restatements		9795	0.00	0.00	0.00	(86,480,995.16)	15,561,841.49	(70,919,153.67)	New
e) Adjusted Beginning Balance (F1c + F1d)			366,939,922.83	295,967,122.21	662,907,045.04	545,689,665.56	282,954,933.13	828,644,598.69	25.0%
2) Ending Balance, June 30 (E + F1e)			632,170,660.72	267,393,091.64	899,563,752.36	473,560,158.69	168,380,171.00	641,940,329.69	-28.6%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	2,892,678.33	0.00	2,892,678.33				
Stores		9712	6,548,227.68	975,413.00	7,523,640.68				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	266,417,678.64	266,417,678.64				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	65,375,780.00	0.00	65,375,780.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	147,035,612.01	0.00	147,035,612.01				
c) Undesignated Amount		9790	410,318,362.70	0.00	410,318,362.70				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				2,802,437.00	0.00	2,802,437.00	
Stores		9712				6,983,556.00	984,536.00	7,968,092.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	167,395,635.00	167,395,635.00	
c) Committed									
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				398,398,385.69	0.00	398,398,385.69	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				65,375,780.00	0.00	65,375,780.00	
Unassigned/Unappropriated Amount		9790				0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	141,475,957.45	189,596,289.23	331,072,246.68				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	1,257,308.90	0.00	1,257,308.90				
c) in Revolving Fund		9130	2,892,678.33	0.00	2,892,678.33				
d) with Fiscal Agent		9135	0.00	64,902,644.75	64,902,644.75				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	42,115,053.52	4,659,352.45	46,774,405.97				
4) Due from Grantor Government		9290	829,807,060.59	280,334,552.98	1,110,141,613.57				
5) Due from Other Funds		9310	30,000,000.00	0.00	30,000,000.00				
6) Stores		9320	6,548,227.68	975,413.00	7,523,640.68				
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			1,054,096,286.47	540,468,252.41	1,594,564,538.88				
H. LIABILITIES									
1) Accounts Payable		9500	412,942,264.57	141,792,276.06	554,734,540.63				
2) Due to Grantor Governments		9590	8,891,717.00	11,836,413.05	20,728,130.05				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	91,644.18	119,446,471.66	119,538,115.84				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			421,925,625.75	273,075,160.77	695,000,786.52				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			632,170,660.72	267,393,091.64	899,563,752.36				

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,195,123,949.00	0.00	2,195,123,949.00	2,159,818,122.00	0.00	2,159,818,122.00	-1.6%
Charter Schools General Purpose Entitlement - State Aid		8015	32,726,206.00	0.00	32,726,206.00	65,447,642.00	0.00	65,447,642.00	100.0%
State Aid - Prior Years		8019	(6,629,506.00)	0.00	(6,629,506.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	7,362,167.18	0.00	7,362,167.18	7,355,097.00	0.00	7,355,097.00	-0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,500,886.95	0.00	5,500,886.95	73,942.00	0.00	73,942.00	-98.7%
County & District Taxes									
Secured Roll Taxes		8041	732,367,733.95	0.00	732,367,733.95	747,497,676.00	0.00	747,497,676.00	2.1%
Unsecured Roll Taxes		8042	32,613,291.40	0.00	32,613,291.40	37,800,503.00	0.00	37,800,503.00	15.9%
Prior Years' Taxes		8043	56,597,271.80	0.00	56,597,271.80	58,672,373.00	0.00	58,672,373.00	3.7%
Supplemental Taxes		8044	8,823,236.67	0.00	8,823,236.67	12,058,891.00	0.00	12,058,891.00	36.7%
Education Revenue Augmentation Fund (ERAF)		8045	29,419,207.60	0.00	29,419,207.60	21,219,684.00	0.00	21,219,684.00	-27.9%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	32,171,930.00	0.00	32,171,930.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	3,038,134.73	0.00	3,038,134.73	3,000,000.00	0.00	3,000,000.00	-1.3%
Penalties and Interest from Delinquent Taxes		8048	1,589,506.69	0.00	1,589,506.69	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	31.06	0.00	31.06	10,670.00	0.00	10,670.00	34252.9%
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	(15.53)	0.00	(15.53)	(5,335.00)	0.00	(5,335.00)	34252.9%
Subtotal, Revenue Limit Sources			3,130,704,031.50	0.00	3,130,704,031.50	3,112,949,265.00	0.00	3,112,949,265.00	-0.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(170,397,187.00)		(170,397,187.00)	(181,116,786.00)		(181,116,786.00)	6.3%
Continuation Education ADA Transfer	2200	8091		17,699,624.00	17,699,624.00		18,392,643.00	18,392,643.00	3.9%
Community Day Schools Transfer	2430	8091		5,238,478.00	5,238,478.00		7,895,149.00	7,895,149.00	50.7%
Special Education ADA Transfer	6500	8091		147,459,085.00	147,459,085.00		154,828,994.00	154,828,994.00	5.0%
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	9,771,727.00	0.00	9,771,727.00	7,161,050.00	0.00	7,161,050.00	-26.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(84,125,409.00)	0.00	(84,125,409.00)	(112,200,703.00)	0.00	(112,200,703.00)	33.4%
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			2,885,953,162.50	170,397,187.00	3,056,350,349.50	2,826,792,826.00	181,116,786.00	3,007,909,612.00	-1.6%
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	164,863,509.86	164,863,509.86	0.00	131,048,691.00	131,048,691.00	-20.5%
Special Education Discretionary Grants		8182	0.00	23,671,460.51	23,671,460.51	0.00	22,034,470.00	22,034,470.00	-6.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	21,019.02	0.00	21,019.02	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	3,520.01	0.00	3,520.01	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	387,475.00	387,475.00	703,395.00	0.00	703,395.00	81.5%
Interagency Contracts Between LEAs		8285	0.00	1,092,343.28	1,092,343.28	0.00	1,490,743.00	1,490,743.00	36.5%
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		795,567,870.75	795,567,870.75		651,992,317.00	651,992,317.00	-18.0%
Vocational and Applied Technology Education	3500-3699	8290		6,443,345.15	6,443,345.15		6,444,147.00	6,444,147.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		1,334,795.15	1,334,795.15		130,804.00	130,804.00	-90.2%
Other Federal Revenue (incl. ARRA)	All Other	8290	21,982,575.15	51,116,144.19	73,098,719.34	22,925,000.00	98,401,202.00	121,326,202.00	66.0%
TOTAL, FEDERAL REVENUE			22,007,114.18	1,044,476,943.89	1,066,484,058.07	23,628,395.00	911,542,374.00	935,170,769.00	-12.3%

			2010-11 Unaudited Actuals			2011-12 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		235,328.00	235,328.00		346,409.00	346,409.00	47.2%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		1,706,245.00	1,706,245.00		2,350,000.00	2,350,000.00	37.7%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		386,750,099.00	386,750,099.00		362,966,664.00	362,966,664.00	-6.1%
Prior Years	6500	8319		22,085,269.00	22,085,269.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		35,584,754.00	35,584,754.00		36,158,972.00	36,158,972.00	1.6%
Economic Impact Aid	7090-7091	8311		136,037,078.16	136,037,078.16		130,616,068.00	130,616,068.00	-4.0%
Spec. Ed. Transportation	7240	8311		40,267,337.00	40,267,337.00		40,156,176.00	40,156,176.00	-0.3%
All Other State Apportionments - Current Year	All Other	8311	2,571,075.00	2,988,562.00	5,559,637.00	122,150,742.00	2,977,625.00	125,128,367.00	2150.7%
All Other State Apportionments - Prior Years	All Other	8319	436,420.00	0.00	436,420.00	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	28,464,451.70	0.00	28,464,451.70	14,122,290.00	0.00	14,122,290.00	-50.4%
Class Size Reduction, K-3		8434	150,373,642.00	0.00	150,373,642.00	155,003,688.00	0.00	155,003,688.00	3.1%
Child Nutrition Programs		8520	0.00	(349.09)	(349.09)	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	18,370,981.00	0.00	18,370,981.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	78,076,622.31	12,359,190.51	90,435,812.82	73,685,352.00	11,617,060.00	85,302,412.00	-5.7%
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%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		837,256.54	837,256.54		31,612.00	31,612.00	-96.2%
Healthy Start	6240	8590		231,850.38	231,850.38		691,452.00	691,452.00	198.2%
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		128,957,950.00	128,957,950.00		119,596,900.00	119,596,900.00	-7.3%
All Other State Revenue	All Other	8590	892,024,046.61	93,454,019.88	985,478,066.49	846,283,154.00	118,084,091.00	964,367,245.00	-2.1%
TOTAL, OTHER STATE REVENUE			1,170,317,238.62	861,494,590.38	2,031,811,829.00	1,211,245,226.00	825,593,029.00	2,036,838,255.00	0.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	585,070.19	0.00	585,070.19	375,000.00	0.00	375,000.00	-35.9%
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	40,000.00	0.00	40,000.00	New
Leases and Rentals		8650	10,834,256.15	0.00	10,834,256.15	9,890,000.00	0.00	9,890,000.00	-8.7%
Interest		8660	19,265,090.32	8,859.58	19,273,949.90	20,700,000.00	2,000.00	20,702,000.00	7.4%
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	263,891.95	0.00	263,891.95	145,952.00	0.00	145,952.00	-44.7%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	27,136,465.71	0.00	27,136,465.71	19,746,934.00	0.00	19,746,934.00	-27.2%
Other Local Revenue									
Plus: Misc Funds Non-Revenue									
Limit (50%) Adjustment		8691	15.53	0.00	15.53	5,335.00	0.00	5,335.00	34252.9%
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	54,577,486.74	58,906,637.55	113,484,124.29	44,002,212.00	28,986,797.00	72,989,009.00	-35.7%
Tuition		8710	0.00	42,601.00	42,601.00	0.00	248,364.00	248,364.00	483.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	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			112,662,276.59	58,958,098.13	171,620,374.72	94,905,433.00	29,237,161.00	124,142,594.00	-27.7%
TOTAL, REVENUES			4,190,939,791.89	2,135,326,819.40	6,326,266,611.29	4,156,571,880.00	1,947,489,350.00	6,104,061,230.00	-3.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,454,657,149.23	728,796,449.06	2,183,453,598.29	1,493,450,159.00	637,962,600.00	2,131,412,759.00	-2.4%
Certificated Pupil Support Salaries		1200	78,612,325.70	158,624,577.73	237,236,903.43	68,277,500.00	137,073,447.00	205,350,947.00	-13.4%
Certificated Supervisors' and Administrators' Salaries		1300	175,267,552.49	85,034,283.05	260,301,835.54	180,843,774.00	73,515,537.00	254,359,311.00	-2.3%
Other Certificated Salaries		1900	17,881,918.52	114,189,934.54	132,071,853.06	20,531,207.00	77,651,223.00	98,182,430.00	-25.7%
TOTAL, CERTIFICATED SALARIES			1,726,418,945.94	1,086,645,244.38	2,813,064,190.32	1,763,102,640.00	926,202,807.00	2,689,305,447.00	-4.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,241,281.96	213,327,548.40	217,568,830.36	3,961,586.00	216,128,865.00	220,090,451.00	1.2%
Classified Support Salaries		2200	170,121,551.74	127,358,359.70	297,479,911.44	167,587,945.00	92,189,313.00	259,777,258.00	-12.7%
Classified Supervisors' and Administrators' Salaries		2300	15,194,304.32	4,473,023.18	19,667,327.50	13,905,150.00	4,784,302.00	18,689,452.00	-5.0%
Clerical, Technical and Office Salaries		2400	172,142,389.92	60,639,546.91	232,781,936.83	156,865,115.00	53,100,041.00	209,965,156.00	-9.8%
Other Classified Salaries		2900	34,040,826.59	52,707,885.26	86,748,711.85	34,188,652.00	52,106,875.00	86,295,527.00	-0.5%
TOTAL, CLASSIFIED SALARIES			395,740,354.53	458,506,363.45	854,246,717.98	376,508,448.00	418,309,396.00	794,817,844.00	-7.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	141,382,452.82	84,860,837.98	226,243,290.80	138,811,359.00	72,999,041.00	211,810,400.00	-6.4%
PERS		3201-3202	49,014,240.17	53,941,131.42	102,955,371.59	47,957,867.00	46,188,654.00	94,146,521.00	-8.6%
OASDI/Medicare/Alternative		3301-3302	49,237,293.95	49,127,304.96	98,364,598.91	52,402,455.00	48,359,789.00	100,762,244.00	2.4%
Health and Welfare Benefits		3401-3402	294,917,561.14	217,707,619.61	512,625,180.75	334,062,052.00	241,743,632.00	575,805,684.00	12.3%
Unemployment Insurance		3501-3502	19,534,205.82	11,266,333.08	30,800,538.90	37,216,087.00	24,073,802.00	61,291,889.00	99.0%
Workers' Compensation		3601-3602	24,687,018.38	17,934,566.66	42,621,585.04	37,848,568.00	24,485,782.00	62,334,350.00	46.3%
OPEB, Allocated		3701-3702	174,854,138.68	128,601,753.90	303,455,892.58	170,623,762.00	117,775,796.00	288,399,558.00	-5.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,118,257.71	4,705,139.29	6,823,397.00	3,376,959.00	2,231,954.00	5,608,913.00	-17.8%
Other Employee Benefits		3901-3902	14,710,764.70	0.00	14,710,764.70	12,678,894.00	0.00	12,678,894.00	-13.8%
TOTAL, EMPLOYEE BENEFITS			770,455,933.37	568,144,686.90	1,338,600,620.27	834,980,003.00	577,858,450.00	1,412,838,453.00	5.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	79,299,136.12	17,201,435.99	96,500,572.11	39,736,017.00	11,618,060.00	51,354,077.00	-46.8%
Books and Other Reference Materials		4200	1,454,111.79	12,366,383.49	13,820,495.28	1,623,199.00	376,243.00	1,999,442.00	-85.5%
Materials and Supplies		4300	53,587,959.23	135,800,238.58	189,388,197.81	87,308,422.00	209,869,484.00	297,177,906.00	56.9%
Noncapitalized Equipment		4400	8,663,924.37	44,815,999.49	53,479,923.86	3,912,450.00	10,541,286.00	14,453,736.00	-73.0%
Food		4700	17,885.25	211,255.74	229,140.99	476.00	454,483.00	454,959.00	98.5%
TOTAL, BOOKS AND SUPPLIES			143,023,016.76	210,395,313.29	353,418,330.05	132,580,564.00	232,859,556.00	365,440,120.00	3.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	13,544,040.87	282,972,896.08	296,516,936.95	0.00	83,719,990.00	83,719,990.00	-71.8%
Travel and Conferences		5200	2,046,819.01	5,933,110.74	7,979,929.75	2,761,877.00	5,754,039.00	8,515,916.00	6.7%
Dues and Memberships		5300	445,285.70	132,804.43	578,090.13	438,942.00	7,000.00	445,942.00	-22.9%
Insurance		5400 - 5450	17,903,013.49	160.00	17,903,173.49	29,377,373.00	0.00	29,377,373.00	64.1%
Operations and Housekeeping Services		5500	105,921,949.65	2,400,419.78	108,322,369.43	107,614,904.00	2,706,204.00	110,321,108.00	1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,956,894.30	14,750,780.48	37,707,674.78	48,078,504.00	8,540,871.00	56,619,375.00	50.2%
Transfers of Direct Costs		5710	(88,562,683.00)	88,562,683.00	0.00	(88,562,683.00)	88,562,683.00	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	58,641,494.15	132,785,607.61	191,427,101.76	109,562,226.00	390,255,088.00	499,817,314.00	161.1%
Communications		5900	19,421,818.65	1,572,838.61	20,994,657.26	20,157,444.00	1,820,049.00	21,977,493.00	4.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			152,318,632.82	529,111,300.73	681,429,933.55	229,428,587.00	581,365,924.00	810,794,511.00	19.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	4,000.00	0.00	4,000.00	296,000.00	103,000.00	399,000.00	9875.0%
Land Improvements		6170	751,766.30	1,808,393.23	2,560,159.53	70,000.00	1,000.00	71,000.00	-97.2%
Buildings and Improvements of Buildings		6200	9,584,283.69	3,798,351.27	13,382,634.96	4,761,564.00	16,739,385.00	21,500,949.00	60.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	12,345,000.00	0.00	12,345,000.00	New
Equipment		6400	1,306,146.31	50,417,121.01	51,723,267.32	709,150.00	1,220,820.00	1,929,970.00	-96.3%
Equipment Replacement		6500	0.00	3,910,222.59	3,910,222.59	60,543.00	7,575,864.00	7,636,407.00	95.3%
TOTAL, CAPITAL OUTLAY			11,646,196.30	59,934,088.10	71,580,284.40	18,242,257.00	25,640,069.00	43,882,326.00	-38.7%
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	180,500.35	0.00	180,500.35	650,466.00	0.00	650,466.00	260.4%
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%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	184,085.85	0.00	184,085.85	384,487.00	0.00	384,487.00	108.9%
Other Debt Service - Principal		7439	1,541,459.07	0.00	1,541,459.07	4,545,825.00	0.00	4,545,825.00	194.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,906,045.27	0.00	1,906,045.27	5,580,778.00	0.00	5,580,778.00	192.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(50,673,016.15)	50,673,016.15	0.00	(116,440,502.00)	116,440,502.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(9,233,689.19)	0.00	(9,233,689.19)	(26,602,577.00)	0.00	(26,602,577.00)	188.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(59,906,705.34)	50,673,016.15	(9,233,689.19)	(143,043,079.00)	116,440,502.00	(26,602,577.00)	188.1%
TOTAL, EXPENDITURES									
			3,141,602,419.65	2,963,410,013.00	6,105,012,432.65	3,217,380,198.00	2,878,676,704.00	6,096,056,902.00	-0.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	4,002,107.42	52,161,211.36	56,163,318.78	0.00	0.00	0.00 -100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
Other Authorized Interfund Transfers In		8919	24,609,063.40	7,365,465.44	31,974,528.84	0.00	0.00	0.00 -100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			28,611,170.82	59,526,676.80	88,137,847.62	0.00	0.00	0.00 -100.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	7,995,491.50	0.00	7,995,491.50	14,946,604.00	0.00	14,946,604.00 86.9%
To: Special Reserve Fund		7612	0.00	902,907.14	902,907.14	0.00	0.00	0.00 -100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
To: Cafeteria Fund		7616	32,060,949.09	0.00	32,060,949.09	18,656,371.00	0.00	18,656,371.00 -41.8%
Other Authorized Interfund Transfers Out		7619	34,805,458.33	0.00	34,805,458.33	180,015,622.00	0.00	180,015,622.00 417.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			74,861,898.92	902,907.14	75,764,806.06	213,618,597.00	0.00	213,618,597.00 181.9%
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	1,042,775.36	0.00	1,042,775.36	1,064,000.00	0.00	1,064,000.00 2.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
All Other Financing Sources		8979	1,986,711.76	0.00	1,986,711.76	17,846,000.00	0.00	17,846,000.00 798.3%
(c) TOTAL, SOURCES			3,029,487.12	0.00	3,029,487.12	18,910,000.00	0.00	18,910,000.00 524.2%
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	(749,222,255.75)	749,222,255.75	0.00	(816,612,591.87)	816,612,591.87	0.00 0.0%
Contributions from Restricted Revenues		8990	8,336,862.38	(8,336,862.38)	0.00	0.00	0.00	0.00 0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
(e) TOTAL, CONTRIBUTIONS			(740,885,393.37)	740,885,393.37	0.00	(816,612,591.87)	816,612,591.87	0.00 0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(784,106,634.35)	799,509,163.03	15,402,528.68	(1,011,321,188.87)	816,612,591.87	(194,708,597.00) -1364.1%

			2010-11 Unaudited Actuals			2011-12 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									
1) Revenue Limit Sources		8010-8099	2,885,953,162.50	170,397,187.00	3,056,350,349.50	2,826,792,826.00	181,116,786.00	3,007,909,612.00	0.4%
2) Federal Revenue		8100-8299	22,007,114.18	1,044,476,943.89	1,066,484,058.07	23,628,395.00	911,542,374.00	935,170,769.00	-12.3%
3) Other State Revenue		8300-8599	1,170,317,238.62	861,494,590.38	2,031,811,829.00	1,211,245,226.00	825,593,029.00	2,036,838,255.00	0.2%
4) Other Local Revenue		8600-8799	112,662,276.59	58,958,098.13	171,620,374.72	94,905,433.00	29,237,161.00	124,142,594.00	-27.7%
5) TOTAL, REVENUES			4,190,939,791.89	2,135,326,819.40	6,326,266,611.29	4,156,571,880.00	1,947,489,350.00	6,104,061,230.00	-2.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,094,710,667.47	1,754,179,803.50	3,848,890,470.97	2,050,189,169.00	1,709,959,775.00	3,760,148,944.00	-2.3%
2) Instruction - Related Services	2000-2999		366,348,698.28	436,161,701.22	802,510,399.50	416,774,829.00	388,819,842.00	805,594,671.00	0.4%
3) Pupil Services	3000-3999		159,250,647.10	357,063,158.57	516,313,805.67	158,087,143.00	292,976,427.00	451,063,570.00	-12.6%
4) Ancillary Services	4000-4999		14,472,226.92	93,955,071.94	108,427,298.86	12,588,746.00	97,141,574.00	109,730,320.00	1.2%
5) Community Services	5000-5999		10,794,778.55	2,203,588.59	12,998,367.14	9,639,426.00	2,146,136.00	11,785,562.00	-9.3%
6) Enterprise	6000-6999		54,563.31	0.00	54,563.31	567,164.00	0.00	567,164.00	939.5%
7) General Administration	7000-7999		175,235,977.99	65,377,507.62	240,613,485.61	163,869,189.00	195,329,865.00	359,199,054.00	49.3%
8) Plant Services	8000-8999		306,053,021.49	253,926,641.86	559,979,663.35	385,783,754.00	192,240,707.00	578,024,461.00	3.2%
9) Other Outgo	9000-9999	Except 7600-7699	14,681,838.54	542,539.70	15,224,378.24	19,880,778.00	62,378.00	19,943,156.00	31.0%
10) TOTAL, EXPENDITURES			3,141,602,419.65	2,963,410,013.00	6,105,012,432.65	3,217,380,198.00	2,878,676,704.00	6,096,056,902.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,049,337,372.24	(828,083,193.60)	221,254,178.64	939,191,682.00	(931,187,354.00)	8,004,328.00	-96.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	28,611,170.82	59,526,676.80	88,137,847.62	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	74,861,898.92	902,907.14	75,764,806.06	213,618,597.00	0.00	213,618,597.00	181.9%
2) Other Sources/Uses									
a) Sources		8930-8979	3,029,487.12	0.00	3,029,487.12	18,910,000.00	0.00	18,910,000.00	524.2%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(740,885,393.37)	740,885,393.37	0.00	(816,612,591.87)	816,612,591.87	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(784,106,634.35)	799,509,163.03	15,402,528.68	(1,011,321,188.87)	816,612,591.87	(194,708,597.00)	-1364.1%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 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)			265,230,737.89	(28,574,030.57)	236,656,707.32	(72,129,506.87)	(114,574,762.13)	(186,704,269.00)	-178.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	366,939,922.83	280,004,958.20	646,944,881.03	632,170,660.72	267,393,091.64	899,563,752.36	39.0%
b) Audit Adjustments		9793	0.00	15,962,164.01	15,962,164.01	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			366,939,922.83	295,967,122.21	662,907,045.04	632,170,660.72	267,393,091.64	899,563,752.36	35.7%
d) Other Restatements		9795	0.00	0.00	0.00	(86,480,995.16)	15,561,841.49	(70,919,153.67)	New
e) Adjusted Beginning Balance (F1c + F1d)			366,939,922.83	295,967,122.21	662,907,045.04	545,689,665.56	282,954,933.13	828,644,598.69	25.0%
2) Ending Balance, June 30 (E + F1e)			632,170,660.72	267,393,091.64	899,563,752.36	473,560,158.69	168,380,171.00	641,940,329.69	-28.6%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	2,892,678.33	0.00	2,892,678.33				
Stores		9712	6,548,227.68	975,413.00	7,523,640.68				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	266,417,678.64	266,417,678.64				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	65,375,780.00	0.00	65,375,780.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)		9780	147,035,612.01	0.00	147,035,612.01				
c) Undesignated Amount		9790	410,318,362.70	0.00	410,318,362.70				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				2,802,437.00	0.00	2,802,437.00	
Stores		9712				6,983,556.00	984,536.00	7,968,092.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	167,395,635.00	167,395,635.00	
c) Committed									
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments (by Resource/Object)		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780				398,398,385.69	0.00	398,398,385.69	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				65,375,780.00	0.00	65,375,780.00	
Unassigned/Unappropriated Amount		9790				0.00	0.00	0.00	

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
2430	Community Day Schools	0.00	143,000.00
5640	Medi-Cal Billing Option	22,068,044.94	23,509,000.00
5650	FEMA Public Assistance Funds	91,109.04	0.00
5810	Other Restricted Federal	2,399,974.17	0.00
6275	Teacher Recruitment and Retention (09-10)	4,870,131.69	0.00
6286	English Language Acquisition Program, Teacher Training & Student	4,177,824.07	4,000,000.00
6355	ROCP: Training & Certification for Community Care (Dept Develop S	48,052.25	0.00
6500	Special Education	13,993,853.07	5,907,845.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi	207,671.11	0.00
7090	Economic Impact Aid (EIA)	1,442,094.48	1,898,558.00
7091	Economic Impact Aid: Limited English Proficiency (LEP)	60,119,226.33	67,299,292.00
7230	Transportation: Home to School	0.00	5,609,000.00
7400	Quality Education Investment Act	87,621,915.32	55,620,940.00
7810	Other Restricted State	397,231.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	3,639,565.20	0.00
9010	Other Restricted Local	65,340,985.97	3,408,000.00
Total, Restricted Balance		266,417,678.64	167,395,635.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	99,451,782.81	115,350,692.00	16.0%
2) Federal Revenue		8100-8299	31,571,161.79	17,375,114.00	-45.0%
3) Other State Revenue		8300-8599	28,328,239.81	44,622,523.00	57.5%
4) Other Local Revenue		8600-8799	8,771,914.64	5,948,314.00	-32.2%
5) TOTAL, REVENUES			168,123,099.05	183,296,643.00	9.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	70,126,370.21	81,572,999.00	16.3%
2) Classified Salaries		2000-2999	19,820,893.31	19,998,876.00	0.9%
3) Employee Benefits		3000-3999	24,180,420.34	30,278,540.00	25.2%
4) Books and Supplies		4000-4999	11,805,040.92	12,531,605.00	6.2%
5) Services and Other Operating Expenditures		5000-5999	23,132,560.14	26,597,345.00	15.0%
6) Capital Outlay		6000-6999	12,109,403.28	5,909,044.00	-51.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,065,339.84	3,799,000.00	256.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			162,240,028.04	180,687,409.00	11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,883,071.01	2,609,234.00	-55.6%
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	8,638,466.00	8,300,000.00	-3.9%
b) Uses		7630-7699	2,275,492.08	2,758,041.00	21.2%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,362,973.92	5,541,959.00	-12.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,246,044.93	8,151,193.00	-33.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,035,801.00	89,037,859.93	12.7%
b) Audit Adjustments		9793	(2,124,215.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			76,911,586.00	89,037,859.93	15.8%
d) Other Restatements		9795	(119,771.00)	(4,259,908.93)	3456.7%
e) Adjusted Beginning Balance (F1c + F1d)			76,791,815.00	84,777,951.00	10.4%
2) Ending Balance, June 30 (E + F1e)			89,037,859.93	92,929,144.00	4.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	82,809.00		
Stores		9712	60,612.00		
Prepaid Expenditures		9713	515,020.47		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	410,676.36		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	8,058,734.41		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	30,307,486.51		
c) Undesignated Amount		9790	49,602,521.18		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		150,677.00	
Stores		9712		4,273.00	
Prepaid Expenditures		9713		66,000.00	
All Others		9719		0.00	
b) Restricted		9740		530,864.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		92,177,330.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,390,802.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	24,633,534.54		
c) in Revolving Fund		9130	82,809.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	269,943.96		
2) Investments		9150	21,013,986.51		
3) Accounts Receivable		9200	32,862,741.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	60,612.00		
7) Prepaid Expenditures		9330	515,020.47		
8) Other Current Assets		9340	5,075,937.39		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			111,905,387.80		
H. LIABILITIES					
1) Accounts Payable		9500	18,407,555.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	4,367,288.79		
5) Deferred Revenue		9650	92,683.52		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			22,867,527.87		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			89,037,859.93		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	78,011,276.00	87,078,172.00	11.6%
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	21,440,506.81	28,272,520.00	31.9%
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			99,451,782.81	115,350,692.00	16.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,255,378.00	New
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	5,996,834.92	6,884,092.00	14.8%
Interagency Contracts Between LEAs		8285	13,777,568.69	0.00	-100.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	7,668,260.72	6,516,543.00	-15.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	13,151.00	New
Other Federal Revenue (incl. ARRA)	All Other	8290	4,128,497.46	705,950.00	-82.9%
TOTAL, FEDERAL REVENUE			31,571,161.79	17,375,114.00	-45.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	12,392,720.00	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	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,215,362.57	1,228,662.00	1.1%
All Other State Apportionments - Prior Years	All Other	8319	(886.00)	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,487,176.00	2,250,900.00	-35.5%
Child Nutrition Programs		8520	530,371.23	587,016.00	10.7%
Mandated Costs Reimbursements		8550	406,708.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	2,462,757.99	2,423,675.00	-1.6%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
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	20,226,750.02	25,739,550.00	27.3%
TOTAL, OTHER STATE REVENUE			28,328,239.81	44,622,523.00	57.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	1,099,975.25	1,211,562.00	10.1%
All Other Sales		8639	343,722.00	280,259.00	-18.5%
Leases and Rentals		8650	732,062.35	1,052,080.00	43.7%
Interest		8660	1,309,645.23	466,784.00	-64.4%
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	5,286,509.81	2,937,629.00	-44.4%
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			8,771,914.64	5,948,314.00	-32.2%
TOTAL, REVENUES			168,123,099.05	183,296,643.00	9.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	59,001,658.43	68,452,201.00	16.0%
Certificated Pupil Support Salaries		1200	4,850,877.93	5,052,756.00	4.2%
Certificated Supervisors' and Administrators' Salaries		1300	4,809,280.31	5,960,822.00	23.9%
Other Certificated Salaries		1900	1,464,553.54	2,107,220.00	43.9%
TOTAL, CERTIFICATED SALARIES			70,126,370.21	81,572,999.00	16.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	5,460,190.79	5,349,464.00	-2.0%
Classified Support Salaries		2200	5,053,024.90	5,630,536.00	11.4%
Classified Supervisors' and Administrators' Salaries		2300	1,405,694.72	1,360,679.00	-3.2%
Clerical, Technical and Office Salaries		2400	5,092,278.69	5,412,008.00	6.3%
Other Classified Salaries		2900	2,809,704.21	2,246,189.00	-20.1%
TOTAL, CLASSIFIED SALARIES			19,820,893.31	19,998,876.00	0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,858,472.20	6,576,623.00	35.4%
PERS		3201-3202	1,464,280.53	1,943,138.00	32.7%
OASDI/Medicare/Alternative		3301-3302	2,539,425.00	2,736,844.00	7.8%
Health and Welfare Benefits		3401-3402	12,098,359.42	15,292,594.00	26.4%
Unemployment Insurance		3501-3502	608,111.65	779,556.00	28.2%
Workers' Compensation		3601-3602	1,388,178.54	1,739,426.00	25.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,223,593.00	1,210,359.00	-1.1%
TOTAL, EMPLOYEE BENEFITS			24,180,420.34	30,278,540.00	25.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	1,072,225.74	906,343.00	-15.5%
Books and Other Reference Materials		4200	179,336.10	292,348.00	63.0%
Materials and Supplies		4300	5,366,339.56	4,922,615.00	-8.3%
Noncapitalized Equipment		4400	990,443.24	1,008,586.00	1.8%
Food		4700	4,196,696.28	5,401,713.00	28.7%
TOTAL, BOOKS AND SUPPLIES			11,805,040.92	12,531,605.00	6.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	521,508.36	441,503.00	-15.3%
Dues and Memberships		5300	292,153.44	304,651.00	4.3%
Insurance		5400-5450	852,359.33	1,003,686.00	17.8%
Operations and Housekeeping Services		5500	4,553,248.94	3,605,686.00	-20.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,482,127.50	5,865,678.00	136.3%
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	14,077,678.87	14,927,994.00	6.0%
Communications		5900	353,483.70	448,147.00	26.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,132,560.14	26,597,345.00	15.0%
CAPITAL OUTLAY					
Land		6100	2,122,672.03	211,000.00	-90.1%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,065,588.94	4,851,876.00	-46.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	33,486.00	30,000.00	-10.4%
Equipment		6400	594,118.41	808,168.00	36.0%
Equipment Replacement		6500	293,537.90	8,000.00	-97.3%
TOTAL, CAPITAL OUTLAY			12,109,403.28	5,909,044.00	-51.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	812,289.84	265,200.00	-67.4%
Other Debt Service - Principal		7439	253,050.00	3,533,800.00	1296.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,065,339.84	3,799,000.00	256.6%
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			162,240,028.04	180,687,409.00	11.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	8,638,466.00	8,300,000.00	-3.9%
(c) TOTAL, SOURCES			8,638,466.00	8,300,000.00	-3.9%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	2,275,492.08	2,758,041.00	21.2%
(d) TOTAL, USES			2,275,492.08	2,758,041.00	21.2%
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)			6,362,973.92	5,541,959.00	-12.9%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	99,451,782.81	115,350,692.00	16.0%
2) Federal Revenue		8100-8299	31,571,161.79	17,375,114.00	-45.0%
3) Other State Revenue		8300-8599	28,328,239.81	44,622,523.00	57.5%
4) Other Local Revenue		8600-8799	8,771,914.64	5,948,314.00	-32.2%
5) TOTAL, REVENUES			168,123,099.05	183,296,643.00	9.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		86,808,495.21	101,407,017.00	16.8%
2) Instruction - Related Services	2000-2999		25,133,443.86	26,983,248.00	7.4%
3) Pupil Services	3000-3999		13,874,465.11	14,577,773.00	5.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,144,512.77	1,293,337.00	13.0%
8) Plant Services	8000-8999		34,213,771.25	32,627,034.00	-4.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,065,339.84	3,799,000.00	256.6%
10) TOTAL, EXPENDITURES			162,240,028.04	180,687,409.00	11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,883,071.01	2,609,234.00	-55.6%
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	8,638,466.00	8,300,000.00	-3.9%
b) Uses		7630-7699	2,275,492.08	2,758,041.00	21.2%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,362,973.92	5,541,959.00	-12.9%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,246,044.93	8,151,193.00	-33.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,035,801.00	89,037,859.93	12.7%
b) Audit Adjustments		9793	(2,124,215.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			76,911,586.00	89,037,859.93	15.8%
d) Other Restatements		9795	(119,771.00)	(4,259,908.93)	3456.7%
e) Adjusted Beginning Balance (F1c + F1d)			76,791,815.00	84,777,951.00	10.4%
2) Ending Balance, June 30 (E + F1e)			89,037,859.93	92,929,144.00	4.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	82,809.00		
Stores		9712	60,612.00		
Prepaid Expenditures		9713	515,020.47		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	410,676.36		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	8,058,734.41		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	30,307,486.51		
c) Undesignated Amount		9790	49,602,521.18		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		150,677.00	
Stores		9712		4,273.00	
Prepaid Expenditures		9713		66,000.00	
All Others		9719		0.00	
b) Restricted		9740		530,864.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		92,177,330.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
3200	ARRA: State Fiscal Stabilization Fund	352,847.59	394,873.00
5310	Child Nutrition: School Programs (e.g., School Lunch, School	55,787.00	134,691.00
6300	Lottery: Instructional Materials	2,041.77	726.00
7810	Other Restricted State	0.00	574.00
Total, Restricted Balance		410,676.36	530,864.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,887,615.57	22,110,933.00	11.2%
3) Other State Revenue		8300-8599	75,545,331.57	9,310,713.37	-87.7%
4) Other Local Revenue		8600-8799	2,372,323.47	2,748,643.00	15.9%
5) TOTAL, REVENUES			97,805,270.61	34,170,289.37	-65.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	82,695,850.01	84,093,711.00	1.7%
2) Classified Salaries		2000-2999	21,869,683.32	18,542,881.00	-15.2%
3) Employee Benefits		3000-3999	37,431,036.15	38,982,029.00	4.1%
4) Books and Supplies		4000-4999	11,300,139.76	21,516,610.00	90.4%
5) Services and Other Operating Expenditures		5000-5999	6,276,882.25	3,603,784.00	-42.6%
6) Capital Outlay		6000-6999	774,419.76	425,701.00	-45.0%
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	2,896,802.72	6,361,823.00	119.6%
9) TOTAL, EXPENDITURES			163,244,813.97	173,526,539.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(65,439,543.36)	(139,356,249.63)	113.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	132,055,273.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	132,055,273.00	New

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(65,439,543.36)	(7,300,976.63)	-88.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,925,277.96	11,485,734.60	-85.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,925,277.96	11,485,734.60	-85.1%
d) Other Restatements		9795	0.00	(4,091,883.64)	New
e) Adjusted Beginning Balance (F1c + F1d)			76,925,277.96	7,393,850.96	-90.4%
2) Ending Balance, June 30 (E + F1e)			11,485,734.60	92,874.33	-99.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	94,523.12		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	11,391,211.48		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		92,874.33	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,972,662.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	94,523.12		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	250,378.94		
4) Due from Grantor Government		9290	7,049,316.41		
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	0.00		
10) TOTAL, ASSETS			16,366,881.01		
H. LIABILITIES					
1) Accounts Payable		9500	4,785,036.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	96,110.33		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			4,881,146.41		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			11,485,734.60		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	231,421.18	0.00	-100.0%
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	3,337,294.23	3,600,000.00	7.9%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	16,318,900.16	18,510,933.00	13.4%
TOTAL, FEDERAL REVENUE			19,887,615.57	22,110,933.00	11.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	75,545,331.57	9,310,713.37	-87.7%
TOTAL, OTHER STATE REVENUE			75,545,331.57	9,310,713.37	-87.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	10,000.00	New
Interest		8660	826,097.20	700,000.00	-15.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	883,958.13	800,000.00	-9.5%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	662,268.14	1,238,643.00	87.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,372,323.47	2,748,643.00	15.9%
TOTAL, REVENUES			97,805,270.61	34,170,289.37	-65.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	64,596,300.97	64,939,827.00	0.5%
Certificated Pupil Support Salaries		1200	5,025,117.74	6,053,909.00	20.5%
Certificated Supervisors' and Administrators' Salaries		1300	12,940,470.05	12,736,896.00	-1.6%
Other Certificated Salaries		1900	133,961.25	363,079.00	171.0%
TOTAL, CERTIFICATED SALARIES			82,695,850.01	84,093,711.00	1.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,299,601.36	3,746,256.00	13.5%
Classified Support Salaries		2200	6,925,262.31	5,734,939.00	-17.2%
Classified Supervisors' and Administrators' Salaries		2300	86,243.00	147,180.00	70.7%
Clerical, Technical and Office Salaries		2400	10,609,595.88	7,771,115.00	-26.8%
Other Classified Salaries		2900	948,980.77	1,143,391.00	20.5%
TOTAL, CLASSIFIED SALARIES			21,869,683.32	18,542,881.00	-15.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,522,571.39	6,861,590.00	5.2%
PERS		3201-3202	2,903,996.11	1,835,212.00	-36.8%
OASDI/Medicare/Alternative		3301-3302	2,775,114.81	2,667,615.00	-3.9%
Health and Welfare Benefits		3401-3402	14,437,108.28	16,196,260.00	12.2%
Unemployment Insurance		3501-3502	813,206.14	1,801,257.00	121.5%
Workers' Compensation		3601-3602	1,213,695.12	1,972,791.00	62.5%
OPEB, Allocated		3701-3702	8,481,778.30	7,525,145.00	-11.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	283,566.00	122,159.00	-56.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			37,431,036.15	38,982,029.00	4.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	76,084.46	0.00	-100.0%
Books and Other Reference Materials		4200	42,238.20	0.00	-100.0%
Materials and Supplies		4300	6,745,811.73	21,082,508.00	212.5%
Noncapitalized Equipment		4400	4,436,005.37	434,102.00	-90.2%
TOTAL, BOOKS AND SUPPLIES			11,300,139.76	21,516,610.00	90.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	67,893.57	148,210.00	118.3%
Dues and Memberships		5300	18,370.00	16,000.00	-12.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,992,155.03	775,016.00	-61.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,442,372.45	1,487,108.00	-56.8%
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	442,949.21	770,527.00	74.0%
Communications		5900	313,141.99	406,923.00	29.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,276,882.25	3,603,784.00	-42.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	46,801.92	0.00	-100.0%
Buildings and Improvements of Buildings		6200	620,093.81	375,301.00	-39.5%
Equipment		6400	104,359.20	45,400.00	-56.5%
Equipment Replacement		6500	3,164.83	5,000.00	58.0%
TOTAL, CAPITAL OUTLAY			774,419.76	425,701.00	-45.0%
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	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	2,896,802.72	6,361,823.00	119.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,896,802.72	6,361,823.00	119.6%
TOTAL, EXPENDITURES			163,244,813.97	173,526,539.00	6.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	132,055,273.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	132,055,273.00	New
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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
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)					
			0.00	132,055,273.00	New

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,887,615.57	22,110,933.00	11.2%
3) Other State Revenue		8300-8599	75,545,331.57	9,310,713.37	-87.7%
4) Other Local Revenue		8600-8799	2,372,323.47	2,748,643.00	15.9%
5) TOTAL, REVENUES			97,805,270.61	34,170,289.37	-65.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		97,232,102.13	109,311,217.00	12.4%
2) Instruction - Related Services	2000-2999		39,064,332.85	36,768,434.00	-5.9%
3) Pupil Services	3000-3999		7,031,712.10	8,395,849.00	19.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,896,802.72	6,361,823.00	119.6%
8) Plant Services	8000-8999		17,019,864.17	12,689,216.00	-25.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			163,244,813.97	173,526,539.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(65,439,543.36)	(139,356,249.63)	113.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	132,055,273.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	132,055,273.00	New

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(65,439,543.36)	(7,300,976.63)	-88.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,925,277.96	11,485,734.60	-85.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,925,277.96	11,485,734.60	-85.1%
d) Other Restatements		9795	0.00	(4,091,883.64)	New
e) Adjusted Beginning Balance (F1c + F1d)			76,925,277.96	7,393,850.96	-90.4%
2) Ending Balance, June 30 (E + F1e)			11,485,734.60	92,874.33	-99.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	94,523.12		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	11,391,211.48		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		92,874.33	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	64,138,975.50	55,047,906.00	-14.2%
3) Other State Revenue		8300-8599	59,981,623.93	60,133,539.00	0.3%
4) Other Local Revenue		8600-8799	12,997,218.70	8,793,669.00	-32.3%
5) TOTAL, REVENUES			137,117,818.13	123,975,114.00	-9.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	49,761,763.48	35,146,228.00	-29.4%
2) Classified Salaries		2000-2999	44,844,353.88	34,427,141.00	-23.2%
3) Employee Benefits		3000-3999	40,841,290.70	40,115,164.00	-1.8%
4) Books and Supplies		4000-4999	3,531,349.73	18,111,768.00	412.9%
5) Services and Other Operating Expenditures		5000-5999	5,507,032.38	3,838,190.00	-30.3%
6) Capital Outlay		6000-6999	273,343.17	516,983.00	89.1%
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	341,674.36	6,826,919.00	1898.1%
9) TOTAL, EXPENDITURES			145,100,807.70	138,982,393.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,982,989.57)	(15,007,279.00)	88.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,995,491.50	14,946,604.00	86.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,995,491.50	14,946,604.00	86.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,501.93	(60,675.00)	-585.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	58,406.33	70,908.26	21.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,406.33	70,908.26	21.4%
d) Other Restatements		9795	0.00	10,767.07	New
e) Adjusted Beginning Balance (F1c + F1d)			58,406.33	81,675.33	39.8%
2) Ending Balance, June 30 (E + F1e)			70,908.26	21,000.33	-70.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	20,476.87		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	50,431.39		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		21,000.33	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,588,354.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	20,476.87		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,406,653.93		
4) Due from Grantor Government		9290	12,996,204.00		
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	0.00		
10) TOTAL, ASSETS			21,011,689.34		
H. LIABILITIES					
1) Accounts Payable		9500	2,156,143.91		
2) Due to Grantor Governments		9590	523,352.79		
3) Due to Other Funds		9610	18,000,000.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	261,284.38		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			20,940,781.08		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			70,908.26		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	4,374,959.32	1,488,269.00	-66.0%
Other Federal Revenue (incl. ARRA)		8290	59,764,016.18	53,559,637.00	-10.4%
TOTAL, FEDERAL REVENUE			64,138,975.50	55,047,906.00	-14.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	59,620,726.62	0.00	-100.0%
All Other State Revenue	All Other	8590	360,897.31	60,133,539.00	16562.2%
TOTAL, OTHER STATE REVENUE			59,981,623.93	60,133,539.00	0.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,867,195.81	2,295,000.00	-20.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,130,022.89	6,498,669.00	-35.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,997,218.70	8,793,669.00	-32.3%
TOTAL, REVENUES			137,117,818.13	123,975,114.00	-9.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	39,747,486.19	28,228,167.00	-29.0%
Certificated Pupil Support Salaries		1200	1,387,349.84	232,124.00	-83.3%
Certificated Supervisors' and Administrators' Salaries		1300	8,590,946.23	6,570,914.00	-23.5%
Other Certificated Salaries		1900	35,981.22	115,023.00	219.7%
TOTAL, CERTIFICATED SALARIES			49,761,763.48	35,146,228.00	-29.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	33,633,022.35	24,729,740.00	-26.5%
Classified Support Salaries		2200	4,533,939.55	4,464,580.00	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	28,747.67	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	6,572,350.93	5,130,909.00	-21.9%
Other Classified Salaries		2900	76,293.38	101,912.00	33.6%
TOTAL, CLASSIFIED SALARIES			44,844,353.88	34,427,141.00	-23.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,963,632.47	2,902,423.00	-26.8%
PERS		3201-3202	4,505,170.50	4,198,481.00	-6.8%
OASDI/Medicare/Alternative		3301-3302	4,032,672.66	3,497,181.00	-13.3%
Health and Welfare Benefits		3401-3402	16,403,779.24	18,187,639.00	10.9%
Unemployment Insurance		3501-3502	720,548.21	1,219,457.00	69.2%
Workers' Compensation		3601-3602	1,100,177.14	1,346,551.00	22.4%
OPEB, Allocated		3701-3702	9,684,510.48	8,542,707.00	-11.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	430,800.00	220,725.00	-48.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			40,841,290.70	40,115,164.00	-1.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,292.83	0.00	-100.0%
Materials and Supplies		4300	3,180,351.18	18,073,071.00	468.3%
Noncapitalized Equipment		4400	349,258.98	38,697.00	-88.9%
Food		4700	446.74	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,531,349.73	18,111,768.00	412.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	2,088,205.00	0.00	-100.0%
Travel and Conferences		5200	51,054.09	53,163.00	4.1%
Dues and Memberships		5300	418.70	0.00	-100.0%
Insurance		5400-5450	0.00	589,690.00	New
Operations and Housekeeping Services		5500	2,419,559.63	2,069,894.00	-14.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	137,588.62	149,597.00	8.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	331,841.12	506,715.00	52.7%
Communications		5900	478,365.22	469,131.00	-1.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,507,032.38	3,838,190.00	-30.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	110,982.79	0.00	-100.0%
Buildings and Improvements of Buildings		6200	162,360.38	516,983.00	218.4%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			273,343.17	516,983.00	89.1%
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	341,674.36	6,826,919.00	1898.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			341,674.36	6,826,919.00	1898.1%
TOTAL, EXPENDITURES			145,100,807.70	138,982,393.00	-4.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	7,995,491.50	14,946,604.00	86.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,995,491.50	14,946,604.00	86.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,995,491.50	14,946,604.00	86.9%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	64,138,975.50	55,047,906.00	-14.2%
3) Other State Revenue		8300-8599	59,981,623.93	60,133,539.00	0.3%
4) Other Local Revenue		8600-8799	12,997,218.70	8,793,669.00	-32.3%
5) TOTAL, REVENUES			137,117,818.13	123,975,114.00	-9.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		108,606,167.44	94,953,074.00	-12.6%
2) Instruction - Related Services	2000-2999		24,510,867.23	27,126,124.00	10.7%
3) Pupil Services	3000-3999		1,984,327.61	304,669.00	-84.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		118,594.10	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		341,674.36	6,826,919.00	1898.1%
8) Plant Services	8000-8999		9,539,176.96	9,771,607.00	2.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			145,100,807.70	138,982,393.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,982,989.57)	(15,007,279.00)	88.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,995,491.50	14,946,604.00	86.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,995,491.50	14,946,604.00	86.9%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,501.93	(60,675.00)	-585.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	58,406.33	70,908.26	21.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,406.33	70,908.26	21.4%
d) Other Restatements		9795	0.00	10,767.07	New
e) Adjusted Beginning Balance (F1c + F1d)			58,406.33	81,675.33	39.8%
2) Ending Balance, June 30 (E + F1e)			70,908.26	21,000.33	-70.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	20,476.87		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	50,431.39		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		21,000.33	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	237,099,029.33	253,728,223.00	7.0%
3) Other State Revenue		8300-8599	19,341,006.05	20,703,973.00	7.0%
4) Other Local Revenue		8600-8799	9,503,931.71	12,861,053.00	35.3%
5) TOTAL, REVENUES			265,943,967.09	287,293,249.00	8.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	87,904,256.52	87,732,013.00	-0.2%
3) Employee Benefits		3000-3999	69,757,892.07	73,822,516.00	5.8%
4) Books and Supplies		4000-4999	126,121,690.34	126,496,036.00	0.3%
5) Services and Other Operating Expenditures		5000-5999	3,815,459.29	3,659,129.00	-4.1%
6) Capital Outlay		6000-6999	908,421.96	3,597,300.00	296.0%
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	5,995,212.11	13,413,835.00	123.7%
9) TOTAL, EXPENDITURES			294,502,932.29	308,720,829.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,558,965.20)	(21,427,580.00)	-25.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	32,928,338.45	22,214,371.00	-32.5%
b) Transfers Out		7600-7629	786,290.24	786,791.00	0.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			32,142,048.21	21,427,580.00	-33.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,583,083.01	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,195,267.87	8,778,350.88	69.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,195,267.87	8,778,350.88	69.0%
d) Other Restatements		9795	0.00	(3,583,083.01)	New
e) Adjusted Beginning Balance (F1c + F1d)			5,195,267.87	5,195,267.87	0.0%
2) Ending Balance, June 30 (E + F1e)			8,778,350.88	5,195,267.87	-40.8%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	4,935,599.18		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	3,842,751.70		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		5,195,267.87	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	132,134.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,023.55		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	5,700.70		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	17,175.95		
4) Due from Grantor Government		9290	22,954,809.47		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	4,935,599.18		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			28,048,443.38		
H. LIABILITIES					
1) Accounts Payable		9500	7,172,372.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	12,000,000.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	97,720.27		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			19,270,092.50		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			8,778,350.88		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	229,659,295.01	241,473,417.00	5.1%
Other Federal Revenue (incl. ARRA)		8290	7,439,734.32	12,254,806.00	64.7%
TOTAL, FEDERAL REVENUE			237,099,029.33	253,728,223.00	7.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	19,341,006.05	20,703,973.00	7.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,341,006.05	20,703,973.00	7.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	9,502,755.62	12,661,053.00	33.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	200,000.00	New
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	1,176.09	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			9,503,931.71	12,861,053.00	35.3%
TOTAL, REVENUES			265,943,967.09	287,293,249.00	8.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	81,874,917.99	81,462,700.00	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	664,083.15	719,625.00	8.4%
Clerical, Technical and Office Salaries		2400	5,359,782.26	5,544,600.00	3.4%
Other Classified Salaries		2900	5,473.12	5,088.00	-7.0%
TOTAL, CLASSIFIED SALARIES			87,904,256.52	87,732,013.00	-0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	9,748,217.30	9,725,010.00	-0.2%
OASDI/Medicare/Alternative		3301-3302	6,511,715.65	6,712,038.00	3.1%
Health and Welfare Benefits		3401-3402	31,333,863.60	36,430,226.00	16.3%
Unemployment Insurance		3501-3502	645,575.05	1,553,617.00	140.7%
Workers' Compensation		3601-3602	1,015,505.61	1,674,357.00	64.9%
OPEB, Allocated		3701-3702	19,088,434.86	17,164,786.00	-10.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,414,580.00	562,482.00	-60.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			69,757,892.07	73,822,516.00	5.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,552,364.11	2,402,371.00	-5.9%
Noncapitalized Equipment		4400	346,625.79	1,141,146.00	229.2%
Food		4700	123,222,700.44	122,952,519.00	-0.2%
TOTAL, BOOKS AND SUPPLIES			126,121,690.34	126,496,036.00	0.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	3,678.16	0.00	-100.0%
Travel and Conferences		5200	249,833.16	212,589.00	-14.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,393,626.44	2,031,774.00	-15.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,613.40	193,824.00	282.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	626,120.50	657,596.00	5.0%
Communications		5900	491,587.63	563,346.00	14.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,815,459.29	3,659,129.00	-4.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	11,300.00	New
Equipment		6400	7,920.42	3,586,000.00	45175.4%
Equipment Replacement		6500	900,501.54	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			908,421.96	3,597,300.00	296.0%
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	5,995,212.11	13,413,835.00	123.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,995,212.11	13,413,835.00	123.7%
TOTAL, EXPENDITURES			294,502,932.29	308,720,829.00	4.8%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	32,060,949.09	18,656,371.00	-41.8%
Other Authorized Interfund Transfers In		8919	867,389.36	3,558,000.00	310.2%
(a) TOTAL, INTERFUND TRANSFERS IN			32,928,338.45	22,214,371.00	-32.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	786,290.24	786,791.00	0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			786,290.24	786,791.00	0.1%
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)					
			32,142,048.21	21,427,580.00	-33.3%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	237,099,029.33	253,728,223.00	7.0%
3) Other State Revenue		8300-8599	19,341,006.05	20,703,973.00	7.0%
4) Other Local Revenue		8600-8799	9,503,931.71	12,861,053.00	35.3%
5) TOTAL, REVENUES			265,943,967.09	287,293,249.00	8.0%
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		286,114,093.74	293,260,249.00	2.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5,995,212.11	13,413,835.00	123.7%
8) Plant Services	8000-8999		2,393,626.44	2,046,745.00	-14.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			294,502,932.29	308,720,829.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(28,558,965.20)	(21,427,580.00)	-25.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	32,928,338.45	22,214,371.00	-32.5%
b) Transfers Out		7600-7629	786,290.24	786,791.00	0.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			32,142,048.21	21,427,580.00	-33.3%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,583,083.01	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,195,267.87	8,778,350.88	69.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,195,267.87	8,778,350.88	69.0%
d) Other Restatements		9795	0.00	(3,583,083.01)	New
e) Adjusted Beginning Balance (F1c + F1d)			5,195,267.87	5,195,267.87	0.0%
2) Ending Balance, June 30 (E + F1e)			8,778,350.88	5,195,267.87	-40.8%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	4,935,599.18		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	3,842,751.70		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		5,195,267.87	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	438,907.98	0.00	-100.0%
5) TOTAL, REVENUES			438,907.98	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,214,994.97	7,148,020.00	37.1%
3) Employee Benefits		3000-3999	2,417,445.75	5,359,201.00	121.7%
4) Books and Supplies		4000-4999	1,702,374.42	289,792.00	-83.0%
5) Services and Other Operating Expenditures		5000-5999	15,913,918.90	263,480.00	-98.3%
6) Capital Outlay		6000-6999	2,676,431.91	5,565,547.00	107.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,925,165.95	18,626,040.00	-33.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,486,257.97)	(18,626,040.00)	-32.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	348,575.18	0.00	-100.0%
b) Transfers Out		7600-7629	18,501,166.03	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			(18,152,590.85)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,638,848.82)	(18,626,040.00)	-59.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,638,848.82	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,638,848.82	0.00	-100.0%
d) Other Restatements		9795	0.00	18,626,040.00	New
e) Adjusted Beginning Balance (F1c + F1d)			45,638,848.82	18,626,040.00	-59.2%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
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					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	438,907.98	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			438,907.98	0.00	-100.0%
TOTAL, REVENUES			438,907.98	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,214,994.97	7,148,020.00	37.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,214,994.97	7,148,020.00	37.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	554,507.74	4,381,695.00	690.2%
OASDI/Medicare/Alternative		3301-3302	374,264.16	546,823.00	46.1%
Health and Welfare Benefits		3401-3402	824,732.06	127,560.00	-84.5%
Unemployment Insurance		3501-3502	35,266.56	92,640.00	162.7%
Workers' Compensation		3601-3602	57,554.44	164,654.00	186.1%
OPEB, Allocated		3701-3702	486,888.79	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	84,232.00	45,829.00	-45.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,417,445.75	5,359,201.00	121.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,702,374.42	289,792.00	-83.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,702,374.42	289,792.00	-83.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	126,231.93	4,367.00	-96.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,786,991.17	259,113.00	-98.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	695.80	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,913,918.90	263,480.00	-98.3%
CAPITAL OUTLAY					
Land Improvements		6170	(237.54)	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,676,669.45	5,565,547.00	107.9%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,676,431.91	5,565,547.00	107.9%
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			27,925,165.95	18,626,040.00	-33.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	348,575.18	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			348,575.18	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	18,501,166.03	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,501,166.03	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 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)			(18,152,590.85)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	438,907.98	0.00	-100.0%
5) TOTAL, REVENUES			438,907.98	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		27,925,165.95	18,626,040.00	-33.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,925,165.95	18,626,040.00	-33.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(27,486,257.97)	(18,626,040.00)	-32.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	348,575.18	0.00	0.0%
b) Transfers Out		7600-7629	18,501,166.03	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			(18,152,590.85)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(45,638,848.82)	(18,626,040.00)	-59.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,638,848.82	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,638,848.82	0.00	-100.0%
d) Other Restatements		9795	0.00	18,626,040.00	New
e) Adjusted Beginning Balance (F1c + F1d)			45,638,848.82	18,626,040.00	-59.2%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	42,301,253.68	24,905,000.00	-41.1%
5) TOTAL, REVENUES			42,301,253.68	24,905,000.00	-41.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	41,593,336.92	87,736,922.00	110.9%
3) Employee Benefits		3000-3999	19,041,825.96	25,795,794.00	35.5%
4) Books and Supplies		4000-4999	3,641,644.85	977,285.00	-73.2%
5) Services and Other Operating Expenditures		5000-5999	85,957,042.51	592,475.00	-99.3%
6) Capital Outlay		6000-6999	874,085,691.97	1,403,469,555.00	60.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,024,319,542.21	1,518,572,031.00	48.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(982,018,288.53)	(1,493,667,031.00)	52.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	399,093,667.90	0.00	-100.0%
b) Transfers Out		7600-7629	77,117,124.59	5,904,936.00	-92.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	32,548,205.25	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			289,428,338.06	(5,904,936.00)	-102.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(692,589,950.47)	(1,499,571,967.00)	116.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,494,598,114.99	2,802,008,164.52	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,494,598,114.99	2,802,008,164.52	-19.8%
d) Other Restatements		9795	0.00	(332,870,197.58)	New
e) Adjusted Beginning Balance (F1c + F1d)			3,494,598,114.99	2,469,137,966.94	-29.3%
2) Ending Balance, June 30 (E + F1e)			2,802,008,164.52	969,565,999.94	-65.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	3,800,000.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	2,798,208,164.52		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		3,800,000.19	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		964,999,999.89	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		765,999.86	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,970,048,805.26		
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	210.57		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	14,184,377.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,988,033,393.71		
H. LIABILITIES					
1) Accounts Payable		9500	186,025,229.19		
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			186,025,229.19		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,802,008,164.52		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	260,308.25	325,000.00	24.9%
Interest		8660	41,491,341.27	24,280,000.00	-41.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	549,604.16	300,000.00	-45.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,301,253.68	24,905,000.00	-41.1%
TOTAL, REVENUES			42,301,253.68	24,905,000.00	-41.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	10,684,599.11	44,190,662.00	313.6%
Classified Supervisors' and Administrators' Salaries		2300	4,839,098.09	10,534,458.00	117.7%
Clerical, Technical and Office Salaries		2400	26,039,575.60	33,011,802.00	26.8%
Other Classified Salaries		2900	30,064.12	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			41,593,336.92	87,736,922.00	110.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	15,315.24	0.00	-100.0%
PERS		3201-3202	5,691,305.10	8,042,246.00	41.3%
OASDI/Medicare/Alternative		3301-3302	3,225,750.80	6,724,321.00	108.5%
Health and Welfare Benefits		3401-3402	5,440,260.56	5,786,969.00	6.4%
Unemployment Insurance		3501-3502	310,614.59	1,482,325.00	377.2%
Workers' Compensation		3601-3602	544,872.63	2,331,329.00	327.9%
OPEB, Allocated		3701-3702	3,156,732.04	866,090.00	-72.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	656,975.00	562,514.00	-14.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,041,825.96	25,795,794.00	35.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,340,882.93	977,285.00	-70.7%
Noncapitalized Equipment		4400	300,761.92	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,641,644.85	977,285.00	-73.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	325,070.76	138,999.00	-57.2%
Insurance		5400-5450	0.00	381,087.00	New
Operations and Housekeeping Services		5500	11,055.34	72,289.00	553.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,993,191.94	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%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	81,527,829.08	100.00	-100.0%
Communications		5900	99,895.39	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			85,957,042.51	592,475.00	-99.3%
CAPITAL OUTLAY					
Land		6100	58,618,614.84	0.00	-100.0%
Land Improvements		6170	5,784,394.58	0.00	-100.0%
Buildings and Improvements of Buildings		6200	775,549,864.87	1,399,319,650.00	80.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	5,336,229.86	0.00	-100.0%
Equipment		6400	28,622,900.40	4,149,905.00	-85.5%
Equipment Replacement		6500	173,687.42	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			874,085,691.97	1,403,469,555.00	60.6%
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			1,024,319,542.21	1,518,572,031.00	48.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	399,093,667.90	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			399,093,667.90	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	19,230,527.26	0.00	-100.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	57,886,597.33	5,904,936.00	-89.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			77,117,124.59	5,904,936.00	-92.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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			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	32,548,205.25	0.00	-100.0%
(d) TOTAL, USES			32,548,205.25	0.00	-100.0%
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)			289,428,338.06	(5,904,936.00)	-102.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	42,301,253.68	24,905,000.00	-41.1%
5) TOTAL, REVENUES			42,301,253.68	24,905,000.00	-41.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,017,025,725.91	1,518,572,031.00	49.3%
9) Other Outgo	9000-9999	Except 7600-7699	7,293,816.30	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,024,319,542.21	1,518,572,031.00	48.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(982,018,288.53)	(1,493,667,031.00)	52.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	399,093,667.90	0.00	-100.0%
b) Transfers Out		7600-7629	77,117,124.59	5,904,936.00	-92.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	32,548,205.25	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			289,428,338.06	(5,904,936.00)	-102.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(692,589,950.47)	(1,499,571,967.00)	116.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,494,598,114.99	2,802,008,164.52	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,494,598,114.99	2,802,008,164.52	-19.8%
d) Other Restatements		9795	0.00	(332,870,197.58)	New
e) Adjusted Beginning Balance (F1c + F1d)			3,494,598,114.99	2,469,137,966.94	-29.3%
2) Ending Balance, June 30 (E + F1e)			2,802,008,164.52	969,565,999.94	-65.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	3,800,000.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	2,798,208,164.52		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		3,800,000.19	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		964,999,999.89	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		765,999.86	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
9010	Other Restricted Local	0.00	964,999,999.89
Total, Restricted Balance		0.00	964,999,999.89

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	33,074,361.23	15,400,000.00	-53.4%
5) TOTAL, REVENUES			33,074,361.23	15,400,000.00	-53.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	255,730.26	309,226.00	20.9%
3) Employee Benefits		3000-3999	118,801.94	104,547.00	-12.0%
4) Books and Supplies		4000-4999	7,927.00	34,126.00	330.5%
5) Services and Other Operating Expenditures		5000-5999	463,415.60	4,587,239.00	889.9%
6) Capital Outlay		6000-6999	46,526,986.99	4,824,971.00	-89.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			47,372,861.79	9,860,109.00	-79.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,298,500.56)	5,539,891.00	-138.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	220,330.13	0.00	-100.0%
b) Transfers Out		7600-7629	10,803,779.40	9,578,325.00	-11.3%
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			(10,583,449.27)	(9,578,325.00)	-9.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,881,949.83)	(4,038,434.00)	-83.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,994,089.03	24,112,139.20	-50.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,994,089.03	24,112,139.20	-50.8%
d) Other Restatements		9795	0.00	(11,673,704.77)	New
e) Adjusted Beginning Balance (F1c + F1d)			48,994,089.03	12,438,434.43	-74.6%
2) Ending Balance, June 30 (E + F1e)			24,112,139.20	8,400,000.43	-65.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	24,112,139.20		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		8,400,000.43	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,287,668.89		
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	7,702,862.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			26,000,531.54		
H. LIABILITIES					
1) Accounts Payable		9500	1,888,392.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,888,392.34		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			24,112,139.20		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	437,443.64	400,000.00	-8.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	32,636,917.59	15,000,000.00	-54.0%
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			33,074,361.23	15,400,000.00	-53.4%
TOTAL, REVENUES			33,074,361.23	15,400,000.00	-53.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	489.12	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	62,513.60	57,040.00	-8.8%
Clerical, Technical and Office Salaries		2400	192,727.54	230,022.00	19.4%
Other Classified Salaries		2900	0.00	22,164.00	New
TOTAL, CLASSIFIED SALARIES			255,730.26	309,226.00	20.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	37,262.10	39,569.00	6.2%
OASDI/Medicare/Alternative		3301-3302	19,074.59	23,663.00	24.1%
Health and Welfare Benefits		3401-3402	33,320.11	17,875.00	-46.4%
Unemployment Insurance		3501-3502	1,842.69	5,474.00	197.1%
Workers' Compensation		3601-3602	2,942.69	5,924.00	101.3%
OPEB, Allocated		3701-3702	20,209.76	10,059.00	-50.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,150.00	1,983.00	-52.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			118,801.94	104,547.00	-12.0%
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	7,927.00	34,126.00	330.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,927.00	34,126.00	330.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	907.23	1,300.00	43.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,444.11	252,690.00	17398.0%
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	460,437.71	4,332,849.00	841.0%
Communications		5900	626.55	400.00	-36.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			463,415.60	4,587,239.00	889.9%
CAPITAL OUTLAY					
Land		6100	47,033.24	0.00	-100.0%
Land Improvements		6170	44,342.55	0.00	-100.0%
Buildings and Improvements of Buildings		6200	46,246,571.02	4,813,327.00	-89.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	189,040.18	11,644.00	-93.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			46,526,986.99	4,824,971.00	-89.6%
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			47,372,861.79	9,860,109.00	-79.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	220,330.13	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			220,330.13	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	10,803,779.40	9,578,325.00	-11.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,803,779.40	9,578,325.00	-11.3%
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)			(10,583,449.27)	(9,578,325.00)	-9.5%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	33,074,361.23	15,400,000.00	-53.4%
5) TOTAL, REVENUES			33,074,361.23	15,400,000.00	-53.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		847,001.96	1,158,330.00	36.8%
8) Plant Services	8000-8999		46,525,859.83	8,701,779.00	-81.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			47,372,861.79	9,860,109.00	-79.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(14,298,500.56)	5,539,891.00	-138.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	220,330.13	0.00	-100.0%
b) Transfers Out		7600-7629	10,803,779.40	9,578,325.00	-11.3%
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			(10,583,449.27)	(9,578,325.00)	-9.5%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,881,949.83)	(4,038,434.00)	-83.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,994,089.03	24,112,139.20	-50.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,994,089.03	24,112,139.20	-50.8%
d) Other Restatements		9795	0.00	(11,673,704.77)	New
e) Adjusted Beginning Balance (F1c + F1d)			48,994,089.03	12,438,434.43	-74.6%
2) Ending Balance, June 30 (E + F1e)			24,112,139.20	8,400,000.43	-65.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	24,112,139.20		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		8,400,000.43	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	307,874.43	300,000.00	-2.6%
5) TOTAL, REVENUES			307,874.43	300,000.00	-2.6%
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	115,975.06	4,740,849.88	3987.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			115,975.06	4,740,849.88	3987.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			191,899.37	(4,440,849.88)	-2414.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,193,227.59	0.00	-100.0%
b) Transfers Out		7600-7629	62,006.44	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			1,131,221.15	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,323,120.52	(4,440,849.88)	-435.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,970,740.03	4,293,860.55	44.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,970,740.03	4,293,860.55	44.5%
d) Other Restatements		9795	0.00	146,989.33	New
e) Adjusted Beginning Balance (F1c + F1d)			2,970,740.03	4,440,849.88	49.5%
2) Ending Balance, June 30 (E + F1e)			4,293,860.55	0.00	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	4,293,860.55		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,758,955.63		
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	47,517.33		
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			
10) TOTAL, ASSETS			15,806,472.96		
H. LIABILITIES					
1) Accounts Payable		9500	11,512,612.41		
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			11,512,612.41		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,293,860.55		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	157,617.82	300,000.00	90.3%
Interest		8660	147,071.45	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	3,185.16	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			307,874.43	300,000.00	-2.6%
TOTAL, REVENUES			307,874.43	300,000.00	-2.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	(7.77)	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	(4.82)	0.00	-100.0%
Health and Welfare Benefits		3401-3402	17.51	0.00	-100.0%
Unemployment Insurance		3501-3502	(0.47)	0.00	-100.0%
Workers' Compensation		3601-3602	(0.79)	0.00	-100.0%
OPEB, Allocated		3701-3702	(3.66)	0.00	-100.0%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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			0.00	0.00	0.0%
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	115,975.06	4,740,849.88	3987.8%
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			115,975.06	4,740,849.88	3987.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			115,975.06	4,740,849.88	3987.8%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	1,193,227.59	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,193,227.59	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	62,006.44	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			62,006.44	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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)			1,131,221.15	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	307,874.43	300,000.00	-2.6%
5) TOTAL, REVENUES			307,874.43	300,000.00	-2.6%
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		115,975.06	4,740,849.88	3987.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			115,975.06	4,740,849.88	3987.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			191,899.37	(4,440,849.88)	-2414.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,193,227.59	0.00	-100.0%
b) Transfers Out		7600-7629	62,006.44	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			1,131,221.15	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,323,120.52	(4,440,849.88)	-435.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,970,740.03	4,293,860.55	44.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,970,740.03	4,293,860.55	44.5%
d) Other Restatements		9795	0.00	146,989.33	New
e) Adjusted Beginning Balance (F1c + F1d)			2,970,740.03	4,440,849.88	49.5%
2) Ending Balance, June 30 (E + F1e)			4,293,860.55	0.00	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	4,293,860.55		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	768,583,075.20	49,534,872.00	-93.6%
4) Other Local Revenue		8600-8799	10,270,103.76	8,549,999.95	-16.7%
5) TOTAL, REVENUES			778,853,178.96	58,084,871.95	-92.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	132,402.78	0.00	-100.0%
3) Employee Benefits		3000-3999	51,109.12	0.00	-100.0%
4) Books and Supplies		4000-4999	141,610.53	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	62,236.52	0.00	-100.0%
6) Capital Outlay		6000-6999	243,935,897.22	810,947,058.00	232.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			244,323,256.17	810,947,058.00	231.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			534,529,922.79	(752,862,186.05)	-240.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,954,095.69	0.00	-100.0%
b) Transfers Out		7600-7629	361,620,027.14	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			(334,665,931.45)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			199,863,991.34	(752,862,186.05)	-476.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	501,615,011.52	701,479,002.86	39.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			501,615,011.52	701,479,002.86	39.8%
d) Other Restatements		9795	0.00	332,283,182.62	New
e) Adjusted Beginning Balance (F1c + F1d)			501,615,011.52	1,033,762,185.48	106.1%
2) Ending Balance, June 30 (E + F1e)			701,479,002.86	280,899,999.43	-60.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	701,479,002.86		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		280,899,999.43	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	736,869,394.28		
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	2,718,614.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			739,588,008.28		
H. LIABILITIES					
1) Accounts Payable		9500	38,109,005.42		
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			38,109,005.42		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			701,479,002.86		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	768,583,075.20	49,534,872.00	-93.6%
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			768,583,075.20	49,534,872.00	-93.6%
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	10,270,103.76	8,549,999.95	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,270,103.76	8,549,999.95	-16.7%
TOTAL, REVENUES			778,853,178.96	58,084,871.95	-92.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	132,167.26	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	235.52	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			132,402.78	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,814.26	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	7,978.53	0.00	-100.0%
Health and Welfare Benefits		3401-3402	16,884.82	0.00	-100.0%
Unemployment Insurance		3501-3502	751.55	0.00	-100.0%
Workers' Compensation		3601-3602	1,228.08	0.00	-100.0%
OPEB, Allocated		3701-3702	10,298.88	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,153.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			51,109.12	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	35,839.05	0.00	-100.0%
Noncapitalized Equipment		4400	105,771.48	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			141,610.53	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,781.31	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	441.84	0.00	-100.0%
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	58,013.37	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,236.52	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	7,620,281.39	0.00	-100.0%
Land Improvements		6170	464,475.57	0.00	-100.0%
Buildings and Improvements of Buildings		6200	216,518,060.77	810,947,058.00	274.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	19,333,079.49	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			243,935,897.22	810,947,058.00	232.4%
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			244,323,256.17	810,947,058.00	231.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	26,954,095.69	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			26,954,095.69	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	3,489,317.80	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	358,130,709.34	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			361,620,027.14	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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)			(334,665,931.45)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	768,583,075.20	49,534,872.00	-93.6%
4) Other Local Revenue		8600-8799	10,270,103.76	8,549,999.95	-16.7%
5) TOTAL, REVENUES			778,853,178.96	58,084,871.95	-92.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		244,323,256.17	810,947,058.00	231.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			244,323,256.17	810,947,058.00	231.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			534,529,922.79	(752,862,186.05)	-240.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,954,095.69	0.00	-100.0%
b) Transfers Out		7600-7629	361,620,027.14	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			(334,665,931.45)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			199,863,991.34	(752,862,186.05)	-476.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	501,615,011.52	701,479,002.86	39.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			501,615,011.52	701,479,002.86	39.8%
d) Other Restatements		9795	0.00	332,283,182.62	New
e) Adjusted Beginning Balance (F1c + F1d)			501,615,011.52	1,033,762,185.48	106.1%
2) Ending Balance, June 30 (E + F1e)			701,479,002.86	280,899,999.43	-60.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	701,479,002.86		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		280,899,999.43	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
7710	State School Facilities Projects	0.00	280,899,999.43
Total, Restricted Balance		0.00	280,899,999.43

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	5,198,672.37	3,097,126.00	-40.4%
4) Other Local Revenue		8600-8799	16,761,565.01	4,210,000.00	-74.9%
5) TOTAL, REVENUES			21,960,237.38	13,015,358.00	-40.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	431,723.91	1,874.00	-99.6%
3) Employee Benefits		3000-3999	166,938.92	215.00	-99.9%
4) Books and Supplies		4000-4999	229,572.98	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,035,602.34	549,172.00	-81.9%
6) Capital Outlay		6000-6999	13,673,109.25	95,464,303.85	598.2%
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			17,536,947.40	96,015,564.85	447.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,423,289.98	(83,000,206.85)	-1976.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,019,426.67	0.00	-100.0%
b) Transfers Out		7600-7629	70,547,091.10	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	85,834,984.76	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			16,307,320.33	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,730,610.31	(83,000,206.85)	-500.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,990,003.45	133,720,613.76	18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,990,003.45	133,720,613.76	18.3%
d) Other Restatements		9795	0.00	947,524.16	New
e) Adjusted Beginning Balance (F1c + F1d)			112,990,003.45	134,668,137.92	19.2%
2) Ending Balance, June 30 (E + F1e)			133,720,613.76	51,667,931.07	-61.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	131,436,737.57		
c) Undesignated Amount		9790	2,283,876.19		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		49,624,476.34	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		2,043,454.73	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	110,534,261.43		
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	28,854,428.31		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	329,539.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			139,718,228.91		
H. LIABILITIES					
1) Accounts Payable		9500	2,597,699.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	3,399,915.93		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			5,997,615.15		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			133,720,613.76		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	5,198,672.37	3,097,126.00	-40.4%
TOTAL, OTHER STATE REVENUE			5,198,672.37	3,097,126.00	-40.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	5,320,029.24	3,000,000.00	-43.6%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,495,982.42	100,000.00	-93.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,945,553.35	1,110,000.00	-88.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,761,565.01	4,210,000.00	-74.9%
TOTAL, REVENUES			21,960,237.38	13,015,358.00	-40.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	428,627.61	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,096.30	1,874.00	-39.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			431,723.91	1,874.00	-99.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	37,926.38	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	25,841.11	145.00	-99.4%
Health and Welfare Benefits		3401-3402	56,579.73	0.00	-100.0%
Unemployment Insurance		3501-3502	2,435.38	34.00	-98.6%
Workers' Compensation		3601-3602	3,977.43	36.00	-99.1%
OPEB, Allocated		3701-3702	33,171.89	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,007.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			166,938.92	215.00	-99.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	221,278.03	0.00	-100.0%
Noncapitalized Equipment		4400	8,294.95	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			229,572.98	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,762.82	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,449.89	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,216,704.39	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	(191,314.76)	549,172.00	-387.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,035,602.34	549,172.00	-81.9%
CAPITAL OUTLAY					
Land		6100	17,204.19	0.00	-100.0%
Land Improvements		6170	1,272,203.72	0.00	-100.0%
Buildings and Improvements of Buildings		6200	11,637,702.86	92,853,863.85	697.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	745,998.48	2,610,440.00	249.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,673,109.25	95,464,303.85	598.2%
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			17,536,947.40	96,015,564.85	447.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	902,907.14	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	116,519.53	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,019,426.67	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	56,163,318.78	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	5,427,478.22	0.00	-100.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	8,956,294.10	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			70,547,091.10	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	52,300.56	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	83,345,000.00	0.00	-100.0%
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	2,437,684.20	0.00	-100.0%
(c) TOTAL, SOURCES			85,834,984.76	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)			16,307,320.33	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	5,198,672.37	3,097,126.00	-40.4%
4) Other Local Revenue		8600-8799	16,761,565.01	4,210,000.00	-74.9%
5) TOTAL, REVENUES			21,960,237.38	13,015,358.00	-40.7%
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		17,536,947.40	96,015,564.85	447.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,536,947.40	96,015,564.85	447.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,423,289.98	(83,000,206.85)	-1976.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,019,426.67	0.00	-100.0%
b) Transfers Out		7600-7629	70,547,091.10	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	85,834,984.76	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			16,307,320.33	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,730,610.31	(83,000,206.85)	-500.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,990,003.45	133,720,613.76	18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,990,003.45	133,720,613.76	18.3%
d) Other Restatements		9795	0.00	947,524.16	New
e) Adjusted Beginning Balance (F1c + F1d)			112,990,003.45	134,668,137.92	19.2%
2) Ending Balance, June 30 (E + F1e)			133,720,613.76	51,667,931.07	-61.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	131,436,737.57		
c) Undesignated Amount		9790	2,283,876.19		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		49,624,476.34	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		2,043,454.73	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
5650	FEMA Public Assistance Funds	0.00	6,524,476.06
9010	Other Restricted Local	0.00	43,100,000.28
Total, Restricted Balance		0.00	49,624,476.34

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	76,288,399.00	73,752,416.00	-3.3%
3) Other State Revenue		8300-8599	5,885,055.00	5,741,046.40	-2.4%
4) Other Local Revenue		8600-8799	857,476,940.00	830,439,157.00	-3.2%
5) TOTAL, REVENUES			939,650,394.00	909,932,619.40	-3.2%
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	845,852,588.00	1,183,094,603.00	39.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			845,852,588.00	1,183,094,603.00	39.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			93,797,806.00	(273,161,983.60)	-391.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			93,797,806.00	(273,161,983.60)	-391.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	630,810,271.60	724,608,077.60	14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			630,810,271.60	724,608,077.60	14.9%
d) Other Restatements		9795	0.00	(57,046,094.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			630,810,271.60	667,561,983.60	5.8%
2) Ending Balance, June 30 (E + F1e)			724,608,077.60	394,400,000.00	-45.6%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	724,608,077.60		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		394,400,000.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	724,608,077.60		
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	92,125,074.75		
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	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			816,733,152.35		
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	92,125,074.75		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			92,125,074.75		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			724,608,077.60		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	76,288,399.00	73,752,416.00	-3.3%
TOTAL, FEDERAL REVENUE			76,288,399.00	73,752,416.00	-3.3%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	5,885,055.00	5,741,046.40	-2.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,885,055.00	5,741,046.40	-2.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	759,139,589.00	712,040,649.00	-6.2%
Unsecured Roll		8612	31,438,903.00	33,560,189.00	6.7%
Prior Years' Taxes		8613	46,371,470.00	50,737,913.00	9.4%
Supplemental Taxes		8614	8,542,778.00	21,319,782.00	149.6%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	7,746,788.00	7,301,130.00	-5.8%
Interest		8660	4,237,337.00	5,479,494.00	29.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	75.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			857,476,940.00	830,439,157.00	-3.2%
TOTAL, REVENUES			939,650,394.00	909,932,619.40	-3.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	278,180,000.00	1,183,094,603.00	325.3%
Bond Interest and Other Service Charges		7434	567,672,588.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			845,852,588.00	1,183,094,603.00	39.9%
TOTAL, EXPENDITURES			845,852,588.00	1,183,094,603.00	39.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	76,288,399.00	73,752,416.00	-3.3%
3) Other State Revenue		8300-8599	5,885,055.00	5,741,046.40	-2.4%
4) Other Local Revenue		8600-8799	857,476,940.00	830,439,157.00	-3.2%
5) TOTAL, REVENUES			939,650,394.00	909,932,619.40	-3.2%
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%
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	845,852,588.00	1,183,094,603.00	39.9%
10) TOTAL, EXPENDITURES			845,852,588.00	1,183,094,603.00	39.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			93,797,806.00	(273,161,983.60)	-391.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			93,797,806.00	(273,161,983.60)	-391.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	630,810,271.60	724,608,077.60	14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			630,810,271.60	724,608,077.60	14.9%
d) Other Restatements		9795	0.00	(57,046,094.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			630,810,271.60	667,561,983.60	5.8%
2) Ending Balance, June 30 (E + F1e)			724,608,077.60	394,400,000.00	-45.6%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	724,608,077.60		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		394,400,000.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
9010	Other Restricted Local	0.00	394,400,000.00
Total, Restricted Balance		0.00	394,400,000.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	13,656.14	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,564.35	0.00	-100.0%
5) TOTAL, REVENUES			19,220.49	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	292,988.24	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	292,988.24	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,220.49	(292,988.24)	-1624.4%
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	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,220.49	(292,988.24)	-1624.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	274,896.24	294,116.73	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			274,896.24	294,116.73	7.0%
d) Other Restatements		9795	0.00	(1,128.49)	New
e) Adjusted Beginning Balance (F1c + F1d)			274,896.24	292,988.24	6.6%
2) Ending Balance, June 30 (E + F1e)			294,116.73	0.00	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	294,116.73		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	293,228.94		
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	887.79		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			294,116.73		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			294,116.73		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	4.78	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	13,651.36	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			13,656.14	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	1,463.62	0.00	-100.0%
Supplemental Taxes		8614	65.05	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	344.21	0.00	-100.0%
Interest		8660	3,691.47	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			5,564.35	0.00	-100.0%
TOTAL, REVENUES			19,220.49	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	292,988.24	New
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)			0.00	292,988.24	New
TOTAL, EXPENDITURES			0.00	292,988.24	New

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	2010-11 Unaudited Actuals	2011-12 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	13,656.14	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,564.35	0.00	-100.0%
5) TOTAL, REVENUES			19,220.49	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	0.00	292,988.24	New
10) TOTAL, EXPENDITURES			0.00	292,988.24	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			19,220.49	(292,988.24)	-1624.4%
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	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,220.49	(292,988.24)	-1624.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	274,896.24	294,116.73	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			274,896.24	294,116.73	7.0%
d) Other Restatements		9795	0.00	(1,128.49)	New
e) Adjusted Beginning Balance (F1c + F1d)			274,896.24	292,988.24	6.6%
2) Ending Balance, June 30 (E + F1e)			294,116.73	0.00	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	294,116.73		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	1,201,972.86	905,000.00	-24.7%
5) TOTAL, REVENUES			1,201,972.86	905,000.00	-24.7%
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	38,080,942.33	76,650,288.05	101.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,080,942.33	76,650,288.05	101.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,878,969.47)	(75,745,288.05)	105.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	46,354,772.40	50,472,401.00	8.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			46,354,772.40	50,472,401.00	8.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,475,802.93	(25,272,887.05)	-366.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,367,818.00	81,843,620.93	13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,367,818.00	81,843,620.93	13.1%
d) Other Restatements		9795	0.00	(280,899.88)	New
e) Adjusted Beginning Balance (F1c + F1d)			72,367,818.00	81,562,721.05	12.7%
2) Ending Balance, June 30 (E + F1e)			81,843,620.93	56,289,834.00	-31.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	81,843,620.93		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		56,289,834.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,038,509.48		
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	43,310,152.31		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	22,834,869.56		
3) Accounts Receivable		9200	1,002,698.56		
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			
10) TOTAL, ASSETS			82,186,229.91		
H. LIABILITIES					
1) Accounts Payable		9500	342,608.98		
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			342,608.98		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			81,843,620.93		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	1,201,972.86	905,000.00	-24.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,201,972.86	905,000.00	-24.7%
TOTAL, REVENUES			1,201,972.86	905,000.00	-24.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	14,473,135.45	21,041,282.05	45.4%
Other Debt Service - Principal		7439	23,607,806.88	55,609,006.00	135.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			38,080,942.33	76,650,288.05	101.3%
TOTAL, EXPENDITURES			38,080,942.33	76,650,288.05	101.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	46,354,772.40	50,472,401.00	8.9%
(a) TOTAL, INTERFUND TRANSFERS IN			46,354,772.40	50,472,401.00	8.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			46,354,772.40	50,472,401.00	8.9%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	1,201,972.86	905,000.00	-24.7%
5) TOTAL, REVENUES			1,201,972.86	905,000.00	-24.7%
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	38,080,942.33	76,650,288.05	101.3%
10) TOTAL, EXPENDITURES			38,080,942.33	76,650,288.05	101.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(36,878,969.47)	(75,745,288.05)	105.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	46,354,772.40	50,472,401.00	8.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			46,354,772.40	50,472,401.00	8.9%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,475,802.93	(25,272,887.05)	-366.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,367,818.00	81,843,620.93	13.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,367,818.00	81,843,620.93	13.1%
d) Other Restatements		9795	0.00	(280,899.88)	New
e) Adjusted Beginning Balance (F1c + F1d)			72,367,818.00	81,562,721.05	12.7%
2) Ending Balance, June 30 (E + F1e)			81,843,620.93	56,289,834.00	-31.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	81,843,620.93		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		56,289,834.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
9010	Other Restricted Local	0.00	56,289,834.00
Total, Restricted Balance		0.00	56,289,834.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	272,774,778.16	315,855,571.00	15.8%
2) Federal Revenue		8100-8299	98,465,377.48	68,276,800.00	-30.7%
3) Other State Revenue		8300-8599	87,603,603.46	128,216,260.00	46.4%
4) Other Local Revenue		8600-8799	26,256,517.78	22,856,000.00	-13.0%
5) TOTAL, REVENUES			485,100,276.88	535,204,631.00	10.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	166,785,500.11	203,027,192.00	21.7%
2) Classified Salaries		2000-2999	42,794,463.25	45,060,234.00	5.3%
3) Employee Benefits		3000-3999	45,870,454.58	58,523,560.00	27.6%
4) Books and Supplies		4000-4999	42,596,542.47	49,972,537.00	17.3%
5) Services and Other Operating Expenses		5000-5999	132,682,850.17	151,361,713.00	14.1%
6) Depreciation		6000-6999	7,078,227.58	3,470,441.00	-51.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,339,231.35	1,428,733.00	6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			439,147,269.51	512,844,410.00	16.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,953,007.37	22,360,221.00	-51.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	847,837.00	New
b) Uses		7630-7699	2,652,239.34	4,744,005.00	78.9%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,652,239.34)	(3,896,168.00)	46.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			43,300,768.03	18,464,053.00	-57.4%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	138,041,019.00	183,990,366.52	33.3%
b) Audit Adjustments		9793	6,680,343.03	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			144,721,362.03	183,990,366.52	27.1%
d) Other Restatements		9795	(4,031,763.54)	(15,798,627.52)	291.9%
e) Adjusted Beginning Net Assets (F1c + F1d)			140,689,598.49	168,191,739.00	19.5%
2) Ending Net Assets, June 30 (E + F1e)			183,990,366.52	186,655,792.00	1.4%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	585,389.50		
Stores		9712	0.00		
Prepaid Expenditures		9713	3,725,554.05		
All Others		9719	0.00		
General Reserve		9730	1,845,267.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	21,890,401.91		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	155,943,754.06		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		186,655,792.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,022,160.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	61,800,221.78		
c) in Revolving Fund		9130	585,389.50		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	6,000.00		
2) Investments		9150	4,248,689.00		
3) Accounts Receivable		9200	95,477,680.13		
4) Due from Grantor Government		9290	26,777,480.42		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	3,725,554.05		
8) Other Current Assets		9340	93,911,638.29		
9) Fixed Assets					
a) Land		9410	943,455.67		
b) Land Improvements		9420	8,870,984.19		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	91,615,088.29		
e) Accumulated Depreciation - Buildings		9435	(5,226,083.82)		
f) Equipment		9440	12,069,801.20		
g) Accumulated Depreciation - Equipment		9445	(7,861,500.34)		
h) Work in Progress		9450	4,204,879.58		
10) TOTAL, ASSETS			403,171,438.03		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	125,444,806.93		
2) Due to Grantor Governments		9590	3,254,150.45		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	29,666,526.44		
5) Deferred Revenue		9650	16,321,418.19		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	84,937.65		
b) Compensated Absences		9665	269,355.00		
c) COPs Payable		9666	(0.40)		
d) Capital Leases Payable		9667	29,722,247.50		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	14,417,629.75		
7) TOTAL, LIABILITIES			219,181,071.51		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			183,990,366.52		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	209,457,805.92	232,792,683.00	11.1%
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	63,316,972.24	83,062,888.00	31.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			272,774,778.16	315,855,571.00	15.8%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	9,266,216.00	New
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	17,132,956.82	22,801,850.00	33.1%
Interagency Contracts Between LEAs		8285	38,812,620.12	0.00	-100.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	24,650,208.91	30,770,341.00	24.8%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	296,355.00	84,840.00	-71.4%
Other Federal Revenue (incl. ARRA)	All Other	8290	17,573,236.63	5,353,553.00	-69.5%
TOTAL, FEDERAL REVENUE			98,465,377.48	68,276,800.00	-30.7%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	35,666,171.00	New
Prior Years	6500	8319	0.00	5,122.00	New
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,428,121.48	1,525,863.00	6.8%
All Other State Apportionments - Prior Years	All Other	8319	(8,027.89)	2,307,641.00	-28845.3%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	7,190,774.23	7,118,984.00	-1.0%
Child Nutrition Programs		8520	1,717,540.60	2,560,045.00	49.1%
Mandated Costs Reimbursements		8550	579,437.97	33,084.00	-94.3%
Lottery - Unrestricted and Instructional Materials		8560	6,263,915.45	7,260,280.00	15.9%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	126,099.00	0.00	-100.0%
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	70,305,742.62	71,739,070.00	2.0%
TOTAL, OTHER STATE REVENUE			87,603,603.46	128,216,260.00	46.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	741,221.34	1,084,373.00	46.3%
All Other Sales		8639	2,085,999.79	1,279,100.00	-38.7%
Leases and Rentals		8650	623,130.52	185,300.00	-70.3%
Interest		8660	243,975.79	157,132.00	-35.6%
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	22,562,190.34	20,150,095.00	-10.7%
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			26,256,517.78	22,856,000.00	-13.0%
TOTAL, REVENUES			485,100,276.88	535,204,631.00	10.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	132,553,291.85	162,516,515.00	22.6%
Certificated Pupil Support Salaries		1200	3,603,521.50	3,985,744.00	10.6%
Certificated Supervisors' and Administrators' Salaries		1300	26,241,641.23	30,105,426.00	14.7%
Other Certificated Salaries		1900	4,387,045.53	6,419,507.00	46.3%
TOTAL, CERTIFICATED SALARIES			166,785,500.11	203,027,192.00	21.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	10,462,869.41	11,201,104.00	7.1%
Classified Support Salaries		2200	6,840,273.76	7,331,726.00	7.2%
Classified Supervisors' and Administrators' Salaries		2300	3,785,751.58	4,562,479.00	20.5%
Clerical, Technical and Office Salaries		2400	15,260,501.50	15,824,190.00	3.7%
Other Classified Salaries		2900	6,445,067.00	6,140,735.00	-4.7%
TOTAL, CLASSIFIED SALARIES			42,794,463.25	45,060,234.00	5.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,628,976.69	15,727,896.00	24.5%
PERS		3201-3202	1,696,244.20	2,295,855.00	35.3%
OASDI/Medicare/Alternative		3301-3302	6,403,536.57	7,397,471.00	15.5%
Health and Welfare Benefits		3401-3402	20,066,932.37	26,132,236.00	30.2%
Unemployment Insurance		3501-3502	1,984,148.79	2,922,945.00	47.3%
Workers' Compensation		3601-3602	2,539,845.03	3,557,777.00	40.1%
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	550,770.93	489,380.00	-11.1%
TOTAL, EMPLOYEE BENEFITS			45,870,454.58	58,523,560.00	27.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,048,178.84	5,255,733.00	29.8%
Books and Other Reference Materials		4200	1,418,003.43	1,589,301.00	12.1%
Materials and Supplies		4300	13,156,966.47	13,188,875.00	0.2%
Noncapitalized Equipment		4400	4,538,636.04	4,766,436.00	5.0%
Food		4700	19,434,757.69	25,172,192.00	29.5%
TOTAL, BOOKS AND SUPPLIES			42,596,542.47	49,972,537.00	17.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,602,611.41	1,536,135.00	-4.1%
Dues and Memberships		5300	1,027,303.47	1,141,957.00	11.2%
Insurance		5400-5450	3,353,922.42	4,441,953.00	32.4%
Operations and Housekeeping Services		5500	10,671,891.93	11,545,910.00	8.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	46,679,973.36	57,988,893.00	24.2%
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	67,372,539.26	72,147,513.00	7.1%
Communications		5900	1,974,608.32	2,559,352.00	29.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			132,682,850.17	151,361,713.00	14.1%
DEPRECIATION					
Depreciation Expense		6900	7,078,227.58	3,470,441.00	-51.0%
TOTAL, DEPRECIATION			7,078,227.58	3,470,441.00	-51.0%
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	1,339,231.35	1,428,733.00	6.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,339,231.35	1,428,733.00	6.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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			439,147,269.51	512,844,410.00	16.8%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	847,837.00	New
(c) TOTAL, SOURCES			0.00	847,837.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	2,652,239.34	4,744,005.00	78.9%
(d) TOTAL, USES			2,652,239.34	4,744,005.00	78.9%
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)			(2,652,239.34)	(3,896,168.00)	46.9%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	272,774,778.16	315,855,571.00	15.8%
2) Federal Revenue		8100-8299	98,465,377.48	68,276,800.00	-30.7%
3) Other State Revenue		8300-8599	87,603,603.46	128,216,260.00	46.4%
4) Other Local Revenue		8600-8799	26,256,517.78	22,856,000.00	-13.0%
5) TOTAL, REVENUES			485,100,276.88	535,204,631.00	10.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		196,643,597.76	238,320,776.00	21.2%
2) Instruction - Related Services	2000-2999		73,455,954.64	88,458,765.00	20.4%
3) Pupil Services	3000-3999		27,471,628.10	32,883,303.00	19.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,463,419.93	5,579,716.00	25.0%
8) Plant Services	8000-8999		135,773,437.73	146,173,117.00	7.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,339,231.35	1,428,733.00	6.7%
10) TOTAL, EXPENSES			439,147,269.51	512,844,410.00	16.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			45,953,007.37	22,360,221.00	-51.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	847,837.00	New
b) Uses		7630-7699	2,652,239.34	4,744,005.00	78.9%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,652,239.34)	(3,896,168.00)	46.9%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			43,300,768.03	18,464,053.00	-57.4%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	138,041,019.00	183,990,366.52	33.3%
b) Audit Adjustments		9793	6,680,343.03	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			144,721,362.03	183,990,366.52	27.1%
d) Other Restatements		9795	(4,031,763.54)	(15,798,627.52)	291.9%
e) Adjusted Beginning Net Assets (F1c + F1d)			140,689,598.49	168,191,739.00	19.5%
2) Ending Net Assets, June 30 (E + F1e)			183,990,366.52	186,655,792.00	1.4%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	585,389.50		
Stores		9712	0.00		
Prepaid Expenditures		9713	3,725,554.05		
All Others		9719	0.00		
General Reserve		9730	1,845,267.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	21,890,401.91		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	155,943,754.06		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		186,655,792.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	1,006,487,996.71	1,049,862,268.00	4.3%
5) TOTAL, REVENUES			1,006,487,996.71	1,049,862,268.00	4.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	158,908.86	160,957.00	1.3%
2) Classified Salaries		2000-2999	5,966,426.18	5,684,331.00	-4.7%
3) Employee Benefits		3000-3999	2,831,137.51	2,117,798.00	-25.2%
4) Books and Supplies		4000-4999	243,824.89	154,746.00	-36.5%
5) Services and Other Operating Expenses		5000-5999	922,553,136.11	1,026,841,626.00	11.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			931,753,433.55	1,034,959,458.00	11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			74,734,563.16	14,902,810.00	-80.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,956,517.87	10,200,000.00	-6.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,956,517.87	10,200,000.00	-6.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			85,691,081.03	25,102,810.00	-70.7%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	164,774,416.92	250,465,497.95	52.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			164,774,416.92	250,465,497.95	52.0%
d) Other Restatements		9795	0.00	25,142,694.97	New
e) Adjusted Beginning Net Assets (F1c + F1d)			164,774,416.92	275,608,192.92	67.3%
2) Ending Net Assets, June 30 (E + F1e)			250,465,497.95	300,711,002.92	20.1%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	2,500,000.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	12,478,117.33		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	235,487,380.62		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		300,711,002.92	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	819,775,961.45		
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	0.00		
3) Accounts Receivable		9200	5,626,930.41		
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	12,478,117.33		
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			840,381,009.19		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	589,915,511.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
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			589,915,511.24		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			250,465,497.95		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,204,787.27	9,020,000.00	-11.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	992,778,687.98	1,040,842,268.00	4.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,504,521.46	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,006,487,996.71	1,049,862,268.00	4.3%
TOTAL, REVENUES			1,006,487,996.71	1,049,862,268.00	4.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	158,908.86	160,957.00	1.3%
TOTAL, CERTIFICATED SALARIES			158,908.86	160,957.00	1.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	253,365.20	176,916.00	-30.2%
Classified Supervisors' and Administrators' Salaries		2300	1,290,498.01	1,167,511.00	-9.5%
Clerical, Technical and Office Salaries		2400	4,414,149.15	4,303,632.00	-2.5%
Other Classified Salaries		2900	8,413.82	36,272.00	331.1%
TOTAL, CLASSIFIED SALARIES			5,966,426.18	5,684,331.00	-4.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,826.97	13,280.00	3.5%
PERS		3201-3202	926,186.14	841,704.00	-9.1%
OASDI/Medicare/Alternative		3301-3302	434,725.72	423,717.00	-2.5%
Health and Welfare Benefits		3401-3402	785,990.64	379,600.00	-51.7%
Unemployment Insurance		3501-3502	46,332.34	102,997.00	122.3%
Workers' Compensation		3601-3602	84,272.34	113,460.00	34.6%
OPEB, Allocated		3701-3702	475,936.36	206,595.00	-56.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	64,867.00	36,445.00	-43.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,831,137.51	2,117,798.00	-25.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	243,824.89	153,746.00	-36.9%
Noncapitalized Equipment		4400	0.00	1,000.00	New
TOTAL, BOOKS AND SUPPLIES			243,824.89	154,746.00	-36.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,242.91	14,158.00	-0.6%
Dues and Memberships		5300	5,215.00	1,750.00	-66.4%
Insurance		5400-5450	2,721,674.05	3,021,341.00	11.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,480.00	3,200.00	-50.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	919,793,415.16	1,023,760,187.00	11.3%
Communications		5900	12,108.99	40,990.00	238.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			922,553,136.11	1,026,841,626.00	11.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			931,753,433.55	1,034,959,458.00	11.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	10,956,517.87	10,200,000.00	-6.9%
(a) TOTAL, INTERFUND TRANSFERS IN			10,956,517.87	10,200,000.00	-6.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			10,956,517.87	10,200,000.00	-6.9%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	1,006,487,996.71	1,049,862,268.00	4.3%
5) TOTAL, REVENUES			1,006,487,996.71	1,049,862,268.00	4.3%
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		931,753,433.55	1,034,959,458.00	11.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			931,753,433.55	1,034,959,458.00	11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			74,734,563.16	14,902,810.00	-80.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,956,517.87	10,200,000.00	-6.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,956,517.87	10,200,000.00	-6.9%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			85,691,081.03	25,102,810.00	-70.7%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	164,774,416.92	250,465,497.95	52.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			164,774,416.92	250,465,497.95	52.0%
d) Other Restatements		9795	0.00	25,142,694.97	New
e) Adjusted Beginning Net Assets (F1c + F1d)			164,774,416.92	275,608,192.92	67.3%
2) Ending Net Assets, June 30 (E + F1e)			250,465,497.95	300,711,002.92	20.1%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	2,500,000.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	12,478,117.33		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	235,487,380.62		
c) Undesignated Amount		9790	0.00		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		300,711,002.92	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	208,079.54	0.00	-100.0%
5) TOTAL, REVENUES			208,079.54	0.00	-100.0%
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	607,293.41	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			607,293.41	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(399,213.87)	0.00	-100.0%
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	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(399,213.87)	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	399,213.87	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			399,213.87	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			399,213.87	0.00	-100.0%
2) Ending Net Assets, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,629,052.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			20,629,052.62		
H. LIABILITIES					
1) Accounts Payable		9500	20,629,052.62		
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			20,629,052.62		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	208,079.54	0.00	-100.0%
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			208,079.54	0.00	-100.0%
TOTAL, REVENUES			208,079.54	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	607,293.41	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			607,293.41	0.00	-100.0%
TOTAL, EXPENSES			607,293.41	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 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	208,079.54	0.00	-100.0%
5) TOTAL, REVENUES			208,079.54	0.00	-100.0%
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		607,293.41	0.00	-100.0%
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	0.00	0.00	0.0%
10) TOTAL, EXPENSES			607,293.41	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(399,213.87)	0.00	-100.0%
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	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(399,213.87)	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	399,213.87	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			399,213.87	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			399,213.87	0.00	-100.0%
2) Ending Net Assets, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

BOND DESCRIPTION		General Obligation Bonds	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	11,874,430,000.00	11,874,430,000.00
Bonds from Acquired District		0.00	0.00
Bonds Sold		0.00	0.00
Subtotal		11,874,430,000.00	11,874,430,000.00
Less: Bonds to Acquiring District		0.00	0.00
Less: Bonds Redeemed		278,180,000.00	278,180,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	11,596,250,000.00	11,596,250,000.00
1. Restricted Balance, July 1	2010-11	630,810,272.00	630,810,272.00
2. Tax Receipts	2010-11	853,239,528.00	853,239,528.00
3. State and Federal Apportionments	2010-11	82,173,454.00	82,173,454.00
4. Other Designated Revenue	2010-11	4,237,412.00	4,237,412.00
5. Subtotal (Sum of lines 1 through 4)		1,570,460,666.00	1,570,460,666.00
6. Less: Actual Expenditures or Other Uses	2010-11	845,852,588.00	845,852,588.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2010-11	724,608,078.00	724,608,078.00
8. Estimated Tax Receipts on the Unsecured Roll	2011-12	35,411,831.00	35,411,831.00
9. Estimated State and Federal Apportionments	2011-12	0.00	0.00
10. Other Estimated Revenue	2011-12	30,846,994.00	30,846,994.00
11. Subtotal (Sum of lines 7 through 10)		790,866,903.00	790,866,903.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2011-12	1,484,671,469.00	1,484,671,469.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2011-12	693,804,566.00	693,804,566.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2011-12		0.00000
b) LEVIED	2011-12		0.00000

Description	Earthquake Reconstruction Loan EC 16313 EC 16335 (A)	State School Building Fund EC 16090 (B)	Compensatory Education Housing EC 16214 (C)	Lease/Purchase School Property EC 17409 (D)	Exceptional Children's Facilities EC 16196 (E)	TOTALS (Columns A through End)
1. Restricted Balance, July 1		274,896.24				274,896.24
2. Tax Receipts						0.00
3. State and Federal Apportionments		13,656.14				13,656.14
4. Other Designated Revenue		5,564.35				5,564.35
5. Subtotal (Sum of Lines 1 through 4)	0.00	294,116.73	0.00	0.00	0.00	294,116.73
6. Actual Expenditures or Other Uses		0.00				0.00
7. Restricted Balance, June 30 (Line 5 minus 6)	0.00	294,116.73	0.00	0.00	0.00	294,116.73
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	294,116.73	0.00	0.00	0.00	294,116.73
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserves						0.00
13. Maximum amount: District Secured Tax Requirements (Line 12 minus 11)	0.00	(294,116.73)	0.00	0.00	0.00	(294,116.73)
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	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			386,854.66	364,213.14	362,608.37	373,202.94
a. Kindergarten	43,243.21	43,364.15				
b. Grades One through Three	130,970.93	130,845.85				
c. Grades Four through Six	125,031.77	124,618.26				
d. Grades Seven and Eight	79,066.63	78,098.36				
e. Opportunity Schools and Full-Day Opportunity Classes	5.83	7.47				
f. Home and Hospital	112.81	111.76				
g. Community Day School	67.87	84.03				
2. Special Education						
a. Special Day Class	17,855.97	17,949.45	17,914.42	16,960.98	17,317.95	17,574.17
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	800.71	993.45	993.45	863.06	1,199.56	1,199.56
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	48.59	54.40	54.40	49.02	72.16	72.16
3. TOTAL, ELEMENTARY	397,204.32	396,127.18	405,816.93	382,086.20	381,198.04	392,048.83
HIGH SCHOOL						
4. General Education			149,779.20	140,997.61	136,911.48	141,509.29
a. Grades Nine through Twelve	146,633.86	142,613.21				
b. Continuation Education	3,523.19	3,496.90				
c. Opportunity Schools and Full-Day Opportunity Classes	485.40	494.03				
d. Home and Hospital	94.48	91.29				
e. Community Day School	830.43	911.08				
5. Special Education						
a. Special Day Class	9,625.52	9,368.17	9,070.90	9,143.07	8,870.90	8,775.29
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	1,126.11	1,318.59	1,318.59	1,213.81	1,694.58	1,694.58
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	200.37	235.09	235.09	202.13	342.41	342.41
6. TOTAL, HIGH SCHOOL	162,519.36	158,528.36	160,403.78	151,556.62	147,819.37	152,321.57
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	12.12	12.12	12.12	12.12	10.56	12.12
b. High School	155.61	155.61	155.61	155.61	156.74	155.61
8. Special Education						
a. Special Day Class - Elementary	1.27	1.27	1.27	1.27	1.32	1.27
b. Special Day Class - High School				0.00	0.00	0.00
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	169.00	169.00	169.00	169.00	168.62	169.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	559,892.68	554,824.54	566,389.71	533,811.82	529,186.03	544,539.40
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Unaudited Actuals			2011-12 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	0.00	0.00	0.00	0.00	0.00	0.00
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	559,892.68	554,824.54	566,389.71	533,811.82	529,186.03	544,539.40
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						
b. 7th & 8th Hour Pupil Hours (Hours)*	29.40	29.44	29.44	25.34	58.27	58.27
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*	54.15	56.36	56.36	46.67	68.03	68.03
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)						
b. All Other Block Grant Funded Charters	6,176.26	6,143.63	6,176.26	16,521.56	16,309.49	16,521.56
25. Charter ADA Funded Through the Revenue Limit	68,168.79	67,879.57	68,168.79	75,982.75	75,582.77	75,982.75
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)						
	74,345.05	74,023.20	74,345.05	92,504.31	91,892.26	92,504.31
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	2,813,064,190.32	301	6,396,881.58	303	2,806,667,308.74	305	63,620,023.13		307	2,743,047,285.61	309
2000 - Classified Salaries	854,246,717.98	311	25,377,494.17	313	828,869,223.81	315	98,787,742.50		317	730,081,481.31	319
3000 - Employee Benefits (Excluding 3800)	1,331,777,223.27	321	311,534,636.51	323	1,020,242,586.76	325	44,282,748.46		327	975,959,838.30	329
4000 - Books, Supplies Equip Replace. (6500)	357,328,552.64	331	4,961,446.83	333	352,367,105.81	335	30,128,713.59		337	322,238,392.22	339
5000 - Services... & 7300 - Indirect Costs	672,196,244.36	341	9,758,751.78	343	662,437,492.58	345	258,878,986.29		347	403,558,506.29	349
TOTAL					5,670,583,717.70	365	TOTAL			5,174,885,503.73	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	2,176,865,649.60 375
2. Salaries of Instructional Aides Per EC 41011.		2100	217,552,619.48 380
3. STRS.		3101 & 3102	179,330,375.44 382
4. PERS.		3201 & 3202	27,479,090.91 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	49,802,623.60 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	346,675,002.63 385
7. Unemployment Insurance.		3501 & 3502	18,751,926.21 390
8. Workers' Compensation Insurance.		3601 & 3602	28,399,280.38 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	9,488,268.62 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			3,054,344,836.87 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			1,245,261.70
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			927,366.52 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			3,052,172,208.65 397
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.			58.98%
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)	58.98%
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).	5,174,885,503.73
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Direct Instructional Costs and Documented Support Costs (Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000-1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700)		Object Codes	Program Costs
1	Certificated Salaries	1000-1999	8,508,406.79
2	Classified Salaries	2000-2999	745,152.58
3	Employee Benefits	3000-3999	2,746,898.21
4	Books and Supplies	4000-4999	72,591.68
5	Services and Other Operating Expenditures	5000-5999	299,282.23
6	Equipment & Replacement	6400, 6500	0.00
7	Total Program Costs (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 6)		12,372,331.49

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	5,473,806.00
B. Net Revenues (Line A times 90%)	4,926,425.40
C. Program Costs (Line 7)	12,372,331.49
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(7,445,906.09)

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	11,874,430,000.00		11,874,430,000.00	0.00	278,180,000.00	11,596,250,000.00	285,200,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	451,705,863.82		451,705,863.82	83,345,000.00	23,607,806.88	511,443,056.94	55,708,368.00
Capital Leases Payable	2,628,481.93		2,628,481.93	1,042,775.36	1,311,721.32	2,359,535.97	966,741.96
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	137,346,300.49		137,346,300.49	10,207,992.41	18,807,452.58	128,746,840.32	19,181,994.11
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	75,169,620.17		75,169,620.17	67,623,885.79	73,890,931.88	68,902,574.08	68,902,574.08
Governmental activities long-term liabilities	12,541,280,266.41	0.00	12,541,280,266.41	162,219,653.56	395,797,912.66	12,307,702,007.31	429,959,678.15
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

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2009-10 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2009-10 Actual			2010-11 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,096,210,742.02		4,096,210,742.02			3,971,407,720.83
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	638,282.69		638,282.69			634,940.56
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2009-10			Adjustments to 2010-11		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2010-11 data should tie to Principal Apportionment Attendance Software reports)	2010-11 P2 Report			2011-12 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	559,892.68		559,892.68	533,811.82		533,811.82
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	74,345.05		74,345.05	92,504.31		92,504.31
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)		634,237.73				626,316.13
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School		368,988.00				374,329.00
8. Divide Line B7 by 525 (Round to 2 decimal places)		702.83				713.01
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		634,940.56				627,029.14
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2010-11 Actual			2011-12 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	7,362,167.18		7,362,167.18	7,355,097.00		7,355,097.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	5,500,886.95		5,500,886.95	73,942.00		73,942.00
4. Secured Roll Taxes (Object 8041)	732,367,733.95		732,367,733.95	747,497,676.00		747,497,676.00
5. Unsecured Roll Taxes (Object 8042)	32,613,291.40		32,613,291.40	37,800,503.00		37,800,503.00
6. Prior Years' Taxes (Object 8043)	56,597,271.80		56,597,271.80	58,672,373.00		58,672,373.00
7. Supplemental Taxes (Object 8044)	8,823,236.67		8,823,236.67	12,058,891.00		12,058,891.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	29,419,207.60		29,419,207.60	21,219,684.00		21,219,684.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	1,589,506.69		1,589,506.69	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	35,210,064.73		35,210,064.73	3,000,000.00		3,000,000.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	632,070.05		632,070.05	(865,295.00)		(865,295.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	910,115,437.02	0.00	910,115,437.02	886,812,871.00	0.00	886,812,871.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	910,115,437.02	0.00	910,115,437.02	886,812,871.00	0.00	886,812,871.00

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	2,195,123,949.00		2,195,123,949.00	2,159,818,122.00		2,159,818,122.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(6,629,506.00)		(6,629,506.00)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		57,401,413.00	57,401,413.00		57,991,921.00	57,991,921.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		3,028,440.00	3,028,440.00		3,138,316.00	3,138,316.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		52,749,649.00	52,749,649.00		53,692,370.00	53,692,370.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		(54,378.00)	(54,378.00)		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	320,195,287.92		320,195,287.92	385,318,497.00	0.00	385,318,497.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		52,704,142.52	52,704,142.52		61,915,135.00	61,915,135.00
34. Class Size Reduction, Grades K-3 (Object 8434)	161,051,592.23		161,051,592.23	164,373,572.00		164,373,572.00
35. Class Size Reduction, Grade 9 (Object 8590)**		12,290,061.00	12,290,061.00		12,290,061.00	12,290,061.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	2,669,741,323.15	178,119,327.52	2,847,860,650.67	2,709,510,191.00	189,027,803.00	2,898,537,994.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	881,822.00		881,822.00	881,957.00		881,957.00
38. TOTAL STATE AID (Lines C36 plus C37)	2,670,623,145.15	178,119,327.52	2,848,742,472.67	2,710,392,148.00	189,027,803.00	2,899,419,951.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	6,979,489,987.22		6,979,489,987.22	6,822,562,504.00		6,822,562,504.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	20,827,570.92		20,827,570.92	21,325,916.00		21,325,916.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,096,210,742.02			3,971,407,720.83
2. Inflation Adjustment			0.9746			1.0251
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9948			0.9875
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,971,407,720.83			4,020,201,428.94
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			910,115,437.02			886,812,871.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			76,192,867.20			75,243,496.80
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			2,848,742,472.67			2,899,419,951.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,848,742,472.67			2,899,419,951.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			11,250,420.70			11,872,088.56
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			921,365,857.72			898,684,959.56
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			2,848,742,472.67			2,899,419,951.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			921,365,857.72			
b. State Subventions (Line D8)			2,848,742,472.67			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,770,108,330.39			

[illegible]

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 139,848,745.82
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 2,833,970.56
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

See attached

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 4,920,102,426.43

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.90%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 1,359,576.05
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 4,731,385.07

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	150,459,527.29
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	45,280,397.96
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	1,515,120.47
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	19,009,715.10
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	451,845.18
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	1,359,576.05
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	4,731,385.07
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	213,344,796.98
9. Carry-Forward Adjustment (Part IV, Line F)	(16,609,899.52)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	196,734,897.46

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,921,178,997.94
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	899,275,484.46
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	458,883,699.71
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	74,784,134.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	12,886,919.64
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	54,563.31
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	44,035,319.79
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	260,422.10
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	8,653,520.10
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	636,497,702.07
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	18,011,054.64
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	1,359,576.05
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	4,731,385.07
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	159,461,894.38
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	142,340,090.80
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	287,595,620.06
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	6,667,291,232.02

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

3.20%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2012-13 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18)

2.95%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	213,344,796.98
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(87,274,664.13)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.14%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.14%) times Part III, Line B18) or (the highest rate used to recover costs from any program (2.81%) times Part III, Line B18); zero if positive	(16,609,899.52)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(16,609,899.52)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	2.95%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-8,304,949.76) is applied to the current year calculation and the remainder (\$-8,304,949.76) is deferred to one or more future years:	3.08%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-5,536,633.17) is applied to the current year calculation and the remainder (\$-11,073,266.35) is deferred to one or more future years:	3.12%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(16,609,899.52)

2010-11 Unaudited Actuals
Indirect Cost Rate Worksheet
Contracted General Administrative Positions Not Paid Through Payroll
(Part I - A.2.b)

Total Costs	Title	FTE	Duties
4,000.00	Consultant	1.00	Bronze professional IT Services Support Plan - Services to design, build, manage, support and host IT solutions.
24,000.00	Consultant	1.00	Employment assistance
19,860.00	Consultant	1.00	Produced an "IT Ecosystem" video
60,060.00	Consultant	1.00	Microsoft premier support
2,317.50	Senior Consultant	1.00	Emergency support for Raining Data D3
1,350.00	Senior Consultant	1.00	Support for Raining Data D3
24,900.00	Project Manager	1.00	Full assessment of Project Mgmt Office for ITD
3,680.00	Project Manager, Lead Support Specialist, MAPPER Systems Support, ACES Programming Consulting	4.00	Unisys Operating Systems and Mapper Support
26,625.00	Project Manager, Lead Support Specialist, MAPPER Systems Support, ACES Programming Consulting	4.00	Unisys Operating Systems and Mapper Support (Support OS 2200)
3,589.71	Consultant	1.00	MPS SVC node upgrade MPSSTIMSA
9,862.50	Senior Consultant	1.00	Support for Raining Data D3
21,707.45	Officer/Executive Director; IT Consultant I	2.00	Review ITD staffing and organizational structure
7,440.00	Consultant	1.00	Leadership 360 assessments for direct reports to CIO
24,503.09	Engagement Manager; Sr. Exchange Consultant	2.00	Exchange 2003 to 2010 front-end validation & cutover assistance
4,500.00	Consultant	1.00	On-site review of E-Rate process
55,000.00	Network Team Lead Network Engineer II		Implement IT Initiative
15,675.00	Senior Consultant	1.00	PICK System Support of D3
24,200.00	Senior Consultant	1.00	PICK System Support
15,700.00	Senior Consultant	1.00	Same As Above
211,262.50	Sr. Functional Analyst (Time); Sr. Functional Analyst (Payroll/Schema)	2.00	Staff augmentation for SAP Time & Payroll
65,410.00	SAP Payroll Functional Analyst	1.00	Payroll process - 3rd party remittance and reconciliation
72,600.00	SAP HR/ABAP Developer	1.00	Time/Payroll enhancements project
45,617.00	SAP HCM Payroll Level III	1.00	Enhance 3rd party reconciliation report
77,500.00	Sr. SAP Functional Analyst	1.00	Production support
71,500.00	Sr. SAP Functional Analyst (HCM)	1.00	Production support
146,680.00	Team Lead, Payroll Analyst, Payroll/FI Integration, Time/CATS, Payroll Analyst III	5.00	SAP/HCMIT & Payroll process support
317,407.50	Basis Lead, BI/BW Builder	2.00	SAP Technical upgrade
32,336.00	Business Analyst	1.00	RIF Project post production support

2010-11 Unaudited Actuals
Indirect Cost Rate Worksheet
Contracted General Administrative Positions Not Paid Through Payroll
(Part I - A.2.b)

Total Costs	Title	FTE	Duties
35,194.00	Business Analyst	1.00	RIF Project post production support
38,878.00	Business Analyst	1.00	RIF Project post production support
4,030.00	SAP Sr. ABAP Developer	1.00	Services related to RIF project
4,500.00	Project Manager	1.00	RIF Project - Data Migration
48,960.00	Project Manager	1.00	RIF Project - Project Management
4,620.00	Project Manager	1.00	RIF Project - Data Migration
40,320.00	Project Manager	1.00	RIF Project - Project Management
76,800.00	Project Manager	1.00	RIF Project - Project Management
21,480.00	Sr. ABAP Developer	1.00	RIF Project - Software developer
64,800.00	Sr. ABAP Developer	1.00	RIF Project - Software developer
11,070.00	Sr. ABAP Developer	1.00	RIF Project - Software developer
9,000.00	Sr. ABAP Developer	1.00	RIF Project - Software developer
4,455.00	Sr. ABAP Developer	1.00	RIF Project - Software developer
13,680.00	Sr. ABAP Developer	1.00	RIF Project - Software developer
472,887.00	Sr. ABAP Developer	1.00	RIF Project - Software developer
100,672.00	SAP HR/Payroll ABAP Developer	1.00	SAP ABAP Development
49,335.00	SAP HCM Payroll Level III	1.00	Enhance 3rd party reconciliation report
96,720.00	ASAP Project Manager	1.00	ASAP Project Manager
27,824.00	Sr. Programming Analyst	1.00	SSIS Enhancement
24,864.00	Sr. Programming Analyst	1.00	SSIS Enhancement
52,800.00	Sr. Q/A Analyst	2.00	ISIS QA Testing
52,000.00	Project Manager	1.00	Interim Project Manager for ISIS
23,968.75	Project Manager	1.00	Interim Project Manager for ISIS
25,000.00	Project Manager	1.00	Interim Project Manager for ISIS
73,600.00	PL/SQL Programmer	1.00	CalPADs reporting
49,280.00	PL/SQL Programmer	1.00	CalPADs reporting
17,949.56	SOA Installation Consultant	1.00	Training and installation/configure Oracle
2,833,970.56			

Approved indirect cost rate: 2.14%
Highest rate used in any program: 2.81%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	393,818,783.73	8,428,023.40	2.14%
01	3011	198,163,996.60	4,240,709.29	2.14%
01	3025	257,793.61	5,516.78	2.14%
01	3026	261,544.05	5,597.04	2.14%
01	3030	3,031,890.69	64,882.40	2.14%
01	3031	973,822.41	4,679.38	0.48%
01	3060	560,872.43	12,002.67	2.14%
01	3061	440,900.44	8,900.26	2.02%
01	3180	35,824,191.17	766,637.66	2.14%
01	3181	7,189,700.03	153,859.57	2.14%
01	3310	106,703,714.00	2,283,458.04	2.14%
01	3311	1,048,915.22	22,446.78	2.14%
01	3313	41,653,900.65	890,983.26	2.14%
01	3314	963,315.12	20,614.94	2.14%
01	3315	4,900,893.23	104,879.11	2.14%
01	3316	172,752.79	3,696.91	2.14%
01	3319	3,456,086.69	73,960.26	2.14%
01	3320	9,087,129.04	194,464.56	2.14%
01	3324	4,399,220.52	94,143.34	2.14%
01	3345	24,056.12	514.80	2.14%
01	3385	1,135,038.92	24,289.83	2.14%
01	3410	1,142,777.28	16,965.43	1.48%
01	3550	6,225,517.20	132,030.52	2.12%
01	3710	1,320,994.96	26,420.19	2.00%
01	4035	50,379,058.68	1,078,111.85	2.14%
01	4045	2,509,004.48	53,692.70	2.14%
01	4046	402,342.41	8,610.12	2.14%
01	4047	2,957,064.45	63,281.18	2.14%
01	4048	552,734.52	11,828.51	2.14%
01	4050	1,326,859.26	28,394.78	2.14%
01	4124	6,739,234.20	128,769.74	1.91%
01	4203	32,925,469.97	658,509.60	2.00%
01	4230	98,321.39	2,104.08	2.14%
01	4510	243,338.60	5,207.45	2.14%
01	4810	590,075.74	9,754.47	1.65%
01	5575	29,347.35	628.03	2.14%
01	5610	936,180.99	20,034.27	2.14%
01	5630	135,152.12	2,892.26	2.14%
01	5635	357,584.89	7,652.32	2.14%
01	5810	29,193,209.55	529,098.62	1.81%
01	6010	50,937,145.06	993,042.11	1.95%
01	6240	226,798.91	4,853.49	2.14%

Los Angeles Unified Los Angeles County		Unaudited Actuals 2010-11 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs		19 64733 0000000 Form ICR
01	6250	195,175.48	4,610.90	2.36%
01	6275	503,763.94	10,780.55	2.14%
01	6286	120,633.87	2,496.57	2.07%
01	6355	360,460.85	7,713.87	2.14%
01	6360	1,815,608.26	38,853.42	2.14%
01	6378	36,714.31	785.69	2.14%
01	6385	1,342,725.99	28,734.32	2.14%
01	6386	383,343.30	8,203.55	2.14%
01	6500	922,902,938.06	19,745,107.41	2.14%
01	6510	2,722,626.68	58,264.21	2.14%
01	6515	1,636.51	35.02	2.14%
01	6520	723,007.63	15,472.36	2.14%
01	6530	129,345.02	2,767.98	2.14%
01	6535	270,307.62	5,784.58	2.14%
01	6660	79,898.18	1,709.82	2.14%
01	6670	740,843.10	14,805.44	2.00%
01	7090	22,038,008.74	471,613.35	2.14%
01	7091	119,984,723.59	2,567,673.20	2.14%
01	7220	2,079,458.62	44,500.40	2.14%
01	7230	28,658,994.67	613,302.49	2.14%
01	7240	26,458,437.21	566,210.56	2.14%
01	7400	136,246,758.40	2,915,680.09	2.14%
01	7810	574,605.34	10,019.42	1.74%
01	8150	136,722,727.96	2,289,520.03	1.67%
01	9010	17,698,187.38	62,228.92	0.35%
11	3555	3,165,902.08	66,113.99	2.09%
11	5610	166,457.99	3,562.20	2.14%
11	5810	845,050.76	10,901.56	1.29%
11	9010	374,070.30	7,792.93	2.08%
12	5035	15,967.29	341.71	2.14%
12	5037	102,626.81	2,196.19	2.14%
12	6052	36,714.32	785.68	2.14%
12	9010	11,783,862.25	331,575.07	2.81%
13	5310	266,165,516.92	5,695,942.07	2.14%
13	5320	9,496,635.19	203,227.99	2.14%
13	5330	3,640,889.31	77,915.03	2.14%
13	5335	384,560.93	8,229.60	2.14%
13	5340	462,496.45	9,897.42	2.14%

Unaudited Actuals
2010-11 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	799.00	0.19	726.00	1,525.19
2. State Lottery Revenue	8560	85,693,308.19		13,469,178.07	99,162,486.26
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)		85,694,107.19	0.19	13,469,904.07	99,164,011.45
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	62,670,108.42			62,670,108.42
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	19,387,916.64			19,387,916.64
4. Books and Supplies	4000-4999	2,705,205.79		13,333,733.52	16,038,939.31
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	793,201.12			793,201.12
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
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)		85,556,431.97	0.00	13,333,733.52	98,890,165.49
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	137,675.22	0.19	136,170.55	273,845.96
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 8880.4.5(a)2(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,787,092,267.68
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	1,169,639,297.22
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	12,596,788.49
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	88,775,999.95
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	17,448,449.08
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	75,764,806.06
6. All Other Financing Uses	All	9100 9200	7699 7651	4,927,731.42
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	4,610,039.28
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	42,601.00
9. PERS Reduction	All	All	3801-3802	6,823,397.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				210,989,812.28
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	28,558,965.20
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				5,435,022,123.38
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				5,435,022,123.38

Section II - Expenditures Per ADA		2010-11 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		628,678.74
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		628,678.74
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		628,678.74
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,645.15
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	5,498,928,434.52	8,677.11
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	5,498,928,434.52	8,677.11
B. Required effort (Line A.2 times 90%)	4,949,035,591.07	7,809.40
C. Current year expenditures (Line I.G and Line II.F)	5,435,022,123.38	8,645.15
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	79,626,047.41
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	169,939.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				169,939.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				79,456,108.41

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	5,435,022,123.38	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,645.15
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)

Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Unaudited Actuals
2010-11
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	-----Teacher Full-Time Equivalents-----					----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	35,938,929.22	3,957,891.96	225,957,425.67	38,242,431.77	516,209,357.29	11,641,891.87	59,431,925.91	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
Instructional Goals Description								
0001 Pre-Kindergarten	690.20	690.20	690.20	690.20	690.20	690.20		
1110 Regular Education, K-12	27,532.52	27,532.52	27,532.52	27,532.52	27,532.52	27,532.52	37,147.00	
3100 Alternative Schools	338.26	338.26	338.26	338.26	338.26	338.26		
3200 Continuation Schools	165.05	165.05	165.05	165.05	165.05	165.05		
3300 Independent Study Centers	89.12	89.12	89.12	89.12	89.12	89.12		
3400 Opportunity Schools	40.81	40.81	40.81	40.81	40.81	40.81		
3550 Community Day Schools	67.43	67.43	67.43	67.43	67.43	67.43		
3700 Specialized Secondary Programs								
3800 Vocational Education	0.06	0.06	0.06	0.06	0.06	0.06		
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Vocational Education								
4760 Bilingual	210.07	210.07	210.07	210.07	210.07	210.07		
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	4,823.17	4,823.17	4,823.17	4,823.17	4,231.64	4,231.64	12,502.00	
6000 ROC/P	346.02	346.02	346.02	346.02	346.02	346.02		
Other Goals Description								
7110 Nonagency - Educational	8.41	8.41	8.41	8.41	8.41	8.41		
7150 Nonagency - Other	0.24	0.24	0.24	0.24	0.24	0.24		
8100 Community Services								
8500 Child Care and Development Services	4.43	4.43	4.43	4.43	4.43	4.43		
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	34,315.79	34,315.79	34,315.79	34,315.79	33,724.26	33,724.26	49,649.00	

Unaudited Actuals
2010-11
General Fund and Charter Schools Funds
Program Cost Report

19 64733 0000000
Form PCR

Goal	Program/Activity	Direct Costs			Central Admin Costs	Other Costs	Total Costs by Program
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	(col. 3 x Sch. CAC line E) Column 4	(Schedule OC) Column 5	(col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	52,743.82	16,919,346.87	16,972,090.69	618,547.14		17,590,637.83
1110	Regular Education, K-12	3,698,892,091.79	719,390,091.46	4,418,282,183.25	161,024,110.79		4,579,306,294.04
3100	Alternative Schools	108,613,314.20	8,291,999.82	116,905,314.02	4,260,609.32		121,165,923.34
3200	Continuation Schools	26,884,259.89	4,045,984.07	30,930,243.96	1,127,251.46		32,057,495.42
3300	Independent Study Centers	11,407,857.67	2,184,659.80	13,592,517.47	495,378.74		14,087,896.22
3400	Opportunity Schools	7,520,048.59	1,000,403.58	8,520,452.17	310,527.53		8,830,979.70
3550	Community Day Schools	12,680,649.49	1,652,957.92	14,333,607.41	522,387.73		14,855,995.14
3700	Specialized Secondary Programs	90,348.86	0.00	90,348.86	3,292.76		93,641.62
3800	Vocational Education	6,317,880.24	1,470.83	6,319,351.07	230,308.49		6,549,659.56
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	120,063,789.12	5,149,590.26	125,213,379.38	4,563,396.41		129,776,775.79
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	1,387,197,592.17	123,940,484.06	1,511,138,076.23	55,073,364.47		1,566,211,440.70
6000	Regional Occupational Ctr/Prg (ROC/P)	63,864,273.80	8,482,226.03	72,346,499.83	2,636,665.18		74,983,165.01
Other Goals							
7110	Nonagency - Educational	9,140,430.68	206,160.11	9,346,590.79	340,636.11		9,687,226.90
7150	Nonagency - Other	10,984,264.84	5,883.28	10,990,148.12	400,535.49		11,390,683.61
8100	Community Services	12,310,708.41	0.00	12,310,708.41	448,663.26		12,759,371.67
8500	Child Care and Development Services	964,196.97	108,595.62	1,072,792.59	39,097.88		1,111,890.47
Other Costs							
----	Food Services					29,389,409.29	29,389,409.29
----	Enterprise					54,563.31	54,563.31
----	Facilities Acquisition & Construction					46,614,682.94	46,614,682.94
----	Other Outgo					98,321,486.91	98,321,486.91
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	21,486,737.44		21,486,737.44
----	Indirect Costs Charged to Other Funds (Funds 01, 09, 62, Functions 7200-7600, Object 7350)						(9,233,689.19)
----	Total General Fund and Charter Schools Funds Expenditures	5,476,984,450.54	891,379,853.71	6,368,364,304.25	244,347,821.01	174,380,142.45	6,787,092,267.71

Unaudited Actuals
2010-11
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	52,743.82	0.00	0.00	0.00	0.00	0.00			0.00	0.00	52,743.82
1110	Regular Education, K-12	2,924,032,565.52	246,130,806.10	21,413,419.86	137,753,471.39	171,681,578.04	13,801,274.94	104,698,663.36			76,163,353.67	3,216,958.91	3,698,892,091.79
3100	Alternative Schools	34,125,846.17	11,889,431.87	0.00	1,673,459.44	850,390.01	56,125,939.71	2,382,137.76			1,310,617.54	255,491.70	108,613,314.20
3200	Continuation Schools	15,162,784.77	11,405.19	0.00	9,193,856.05	280,914.09	655,732.10	0.00			1,413,584.30	165,983.39	26,884,259.89
3300	Independent Study Centers	9,079,656.77	288,849.29	0.00	1,167,731.85	424,727.53	0.00	0.00			71,617.63	375,274.60	11,407,857.67
3400	Opportunity Schools	4,113,968.83	0.00	0.00	1,757,106.60	277,841.85	46,944.00	0.00			1,226,097.66	98,089.65	7,520,048.59
3550	Community Day Schools	7,982,395.11	142,751.91	0.00	2,308,053.18	1,762,092.34	308,362.28	0.00			3,148.54	173,846.13	12,680,649.49
3700	Specialized Secondary Programs	37,014.01	49,033.32	0.00	4,301.53	0.00	0.00	0.00			0.00	0.00	90,348.86
3800	Vocational Education	4,282,251.81	759,978.53	38,875.73	164,495.63	1,055,444.68	0.00	0.00			16,833.86	0.00	6,317,880.24
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult-Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	61,654,814.77	40,756,854.60	551,825.28	8,176,937.72	8,765,734.00	0.00	0.00			80,353.24	77,269.51	120,063,789.12
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	1,032,016,744.60	44,380,230.78	15,580,604.22	66,754,605.83	97,658,823.47	71,064,548.86	0.00			58,265,061.44	1,476,972.97	1,387,197,592.17
6000	ROC/P	33,109,456.15	6,055,012.90	211,137.10	11,148,810.28	1,182,925.80	1,265,512.08	0.00			10,036,432.01	854,987.48	63,864,273.80
Other Goals													
7110	Nonagency - Educational	3,569,257.54	2,478,924.34	82,310.74	231,515.07	928,555.17	5,890.97	0.00	0.00	1,758,218.01	29,755.10	56,003.74	9,140,430.68
7150	Nonagency - Other	3,175,807.89	3,963,484.57	305.78	29,378.27	2,238,211.46	0.00	1,346,497.74	0.00	115,379.30	45,069.96	70,129.87	10,984,264.84
8100	Community Services		0.00	0.00	0.00	214,688.53	0.00		12,078,012.55	0.00	18,007.33	0.00	12,310,708.41
8500	Child Care and Development Services	0.00	43,842.38	0.00	0.00	0.00	0.00		920,354.59	0.00	0.00	0.00	964,196.97
Total Direct Charged Costs		4,132,342,563.94	357,003,349.60	37,878,478.71	240,363,722.84	287,321,926.97	143,274,204.94	108,427,298.86	12,998,367.14	1,873,597.31	148,679,932.28	6,821,007.95	5,476,984,450.54

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	6,116,354.24	10,802,992.63	0.00	16,919,346.87
1110	Regular Education, K-12	243,985,287.41	430,938,294.11	44,466,509.94	719,390,091.46
3100	Alternative Schools	2,997,563.01	5,294,436.81	0.00	8,291,999.82
3200	Continuation Schools	1,462,625.72	2,583,358.35	0.00	4,045,984.07
3300	Independent Study Centers	789,755.85	1,394,903.95	0.00	2,184,659.80
3400	Opportunity Schools	361,646.51	638,757.07	0.00	1,000,403.58
3550	Community Day Schools	597,545.30	1,055,412.62	0.00	1,652,957.92
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	531.71	939.12	0.00	1,470.83
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	1,861,580.03	3,288,010.23	0.00	5,149,590.26
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	42,741,547.76	66,233,520.33	14,965,415.97	123,940,484.06
6000	ROC/P	3,066,329.90	5,415,896.13	0.00	8,482,226.03
Other Goals					
7110	Nonagency - Educational	74,527.01	131,633.10	0.00	206,160.11
7150	Nonagency - Other	2,126.81	3,756.47	0.00	5,883.28
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	39,257.38	69,338.24	0.00	108,595.62
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		304,096,678.64	527,851,249.16	59,431,925.91	891,379,853.71

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	44,035,319.79
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	1,515,120.47
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	151,414,866.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	56,616,203.93
5	Total Central Administration Costs in General Fund and Charter Schools Funds	253,581,510.19
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	5,476,984,450.54
2	Total Allocated Costs (from Form PCR, Column 2, Total)	891,379,853.71
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	6,368,364,304.25
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	159,573,591.49
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	142,397,585.17
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	287,595,620.06
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	589,566,796.72
D. Total Direct Charged and Allocated Costs (B3 + C5)		6,957,931,100.97
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		3.64%

Unaudited Actuals
2010-11
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	29,389,409.29				29,389,409.29
Enterprise (Objects 1000-5999, 6400, and 6500)		54,563.31			54,563.31
Facilities Acquisition & Construction (Objects 1000-6500)			46,614,682.94		46,614,682.94
Other Outgo (Objects 1000-7999)				98,321,486.91	98,321,486.91
Total Other Costs	29,389,409.29	54,563.31	46,614,682.94	98,321,486.91	174,380,142.45

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,387.56	6,362.56
2. Inflation Increase	0041	(25.00)	143.00
3. All Other Adjustments	0042, 0525, 0719	54.33	55.55
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,416.89	6,561.11
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,416.89	6,561.11
b. Revenue Limit ADA	0033	572,565.97	561,060.96
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	3,674,092,847.23	3,681,182,675.27
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		
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		
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	3,674,092,847.23	3,681,182,675.27
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	3,014,115,549.08	2,954,001,849.60
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	33,180,336.28	65,514,444.00
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	13,742,500.00	10,852,184.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	3,970,773.00	3,691,134.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	23,408,609.28	58,353,394.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,037,524,158.36	3,012,355,243.60

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	906,445,232.00	884,678,166.00
26. Miscellaneous Funds	0588	16.00	5,335.00
27. Community Redevelopment Funds	0589	3,038,134.73	3,000,000.00
28. Less: Charter Schools In-lieu Taxes	0595	104,233,657.00	129,934,704.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	805,249,725.73	757,748,797.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	36,268,661.00	93,906,367.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	2,196,005,771.63	2,160,700,079.60
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	881,822.00	881,957.00
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
39. Basic Aid Supplement Charter School Adjustment	9018		0.00
40. All Other Adjustments	---		0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(881,822.00)	(881,957.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	2,195,123,949.63	2,159,818,122.60
43. Less: Revenue Limit State Apportionment Receipts	---	0.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	2,195,123,949.63	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	3,074,856.00	2,926,856.00
46. California High School Exit Exam	9002	40,456,117.00	41,005,358.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	13,870,440.00	14,059,706.00
48. Apprenticeship Funding	0570	2,571,075.00	2,726,451.00
49. Community Day School Additional Funding	3103, 9007	3,028,440.00	3,138,316.00

Unaudited Actuals
2010-11 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64733 0000000
Form SIAA

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(9,233,689.19)				
Other Sources/Uses Detail					88,137,647.62	75,764,806.06		
Fund Reconciliation							30,000,000.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	2,896,802.72	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	341,674.36	0.00				
Other Sources/Uses Detail					7,995,491.50	0.00		
Fund Reconciliation							0.00	18,000,000.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	5,995,212.11	0.00				
Other Sources/Uses Detail					32,928,338.45	786,290.24		
Fund Reconciliation							0.00	12,000,000.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					348,575.18	18,501,166.03		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					399,093,667.90	77,117,124.59		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					220,330.13	10,803,779.40		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,193,227.59	62,006.44		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					26,954,095.69	361,620,027.14		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,019,426.67	70,547,091.10		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					46,354,772.40	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2010-11 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

19 64733 0000000
Form SIAA

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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					10,956,517.87	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	9,233,689.19	(9,233,689.19)	615,202,291.00	615,202,291.00	30,000,000.00	30,000,000.00

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	694.0	452.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	9,071.0	8,046.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	4,456.0	8,046.0
C. ENTER total number of miles driven to/from school	021/022	9,233,183.0	6,498,785.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	3	3
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)	003/004	16,693,301.50	22,382,468.27
B. Books & Supplies (Objects 4200, 4300, and 4400)		1,618,937.41	2,038,964.08
C. 1. Subagreements for Services (Object 5100)		13,560,886.79	24,633,776.11
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils		13,560,886.79	24,633,776.11
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		913.28	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		0.00	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		0.00	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		1,192,691.39	389,112.59
7. Communications (Object 5900)		0.00	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)	096/095	47,199,999.60	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		7,498,438.10	1,575,252.85
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)		87,765,168.07	51,019,573.90
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)		87,765,168.07	51,019,573.90
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	87,765,168.07	51,019,573.90
K. Indirect Costs (Approved indirect cost rate of 2.14% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)	100/101	577,891.63	564,656.07
L. Net Pupil Transportation Expense (Lines J and K)		88,343,059.70	51,584,229.97

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		88,343,059.70	51,584,229.97
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1		1,138,909.50	370,354.00
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		47,199,999.60	
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		48,338,909.10	370,354.00
G. Bus Operating Expense (Line A minus Line F)	110/111	40,004,150.60	51,213,875.97
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4.333	7.881
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	4,410.115	6,365.135
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	1,138,909.50	370,354.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	47,199,999.60	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	88,343,059.70	51,584,229.97
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	43,397,274.17	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Karen Lee

Title: Fiscal Services Manager

Agency: Los Angeles Unified School District

Phone Number/Ext: (323) 342-1337

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