

2008-09 First Interim Budget

For the Period Ending October 31, 2008



Business Services

December 16, 2008

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TABLE OF CONTENTS

I. Executive Summary	
A. Background	1
B. Fiscal Overview	1
C. First Interim Summary	2
II. First Interim Revisions	
A. Unrestricted General Fund	3
B. Restricted General Fund	4
C. Charter School Special Revenue Fund	7
D. Other Funds	8
E. Charts	9
III. Financial Outlook	
A. State Budget	11
B. Enrollment and Attendance	13
C. Cash Flow Analysis	14
D. Ending Fund Balance	14
E. Multi-Year Projections and Assumptions	15
IV. Summaries and Reports	
A. General Fund Summaries	
B. Cash Flow	
C. Multi-Year Projections with Assumptions	
V. General Fund State Forms	
A. Certification — Form CI	
B. General Fund— Form 01I	
C. ADA—Form AI	
D. Revenue Limit—Form RLI	
E. Criteria & Standards for General Fund —Form 01CSI	
F. Technical Review Checklist—Form TRC	
VI. Charter School Special Revenue Fund	
A. Charter School Special Revenue Fund—Form 09I	

This and other Financial & Budget documents of the Hemet Unified School District are posted on the web site:

<http://www.hemetusd.k12.ca.us/>

The Hemet Unified School District Office is located at:
1791 W. Acacia Avenue, Hemet, CA 92545
(951) 765-5100



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Executive Summary

BACKGROUND

The Education Code of the State of California requires that school districts submit to their County Office of Education interim financial reports at least twice a year. The first interim report reflects the current financial status of the district as of October 31 as well as budget revisions based on expenditure and revenue trends and other available information. Current year actual financial data is limited for the First Interim report and as a result, the budget estimates provided are more conservative than those presented later in the year in the Second Interim and year-end reports. Projected fund balances typically are less than those reported at year-end when more concrete data is available.

Based on the financial information provided in the interim reports, the Board and Superintendent must certify that the district will be able to meet its financial obligations for the balance of the current fiscal year and two subsequent years.

FISCAL OVERVIEW

The decline in enrollment that was anticipated has materialized and at a higher level than projected in the district's budget adopted in June 2008. Enrollment fell from 23,542, including HAAAT Charter and excluding non-public schools, in October 2007 to 22,868 in October 2008 for a loss of 674 students or a 3% decline.

The district's budget was based on enrollment of 23,126. The decline, while greater than originally anticipated, will not have an impact on revenues until 2009-10 because districts with declining enrollment are permitted to base their funding on the greater of current or prior year attendance.



Since the district's budget adoption in June, the state approved its 2008-09 budget which provided a net cost-of-living adjustment (COLA) of 0.68% to revenue limit funding and eliminated the 6.5% reduction from prior year funding levels to state categorical programs. Adjustments for those changes were made to the district budget in mid-October. This first interim report shows further increases to federal, state and local revenues totaling \$2.51 million including \$550,000 in new funding for Title I-Program Improvement, increases in the district's Economic Impact Aid (EIA) apportionment, and reimbursements from other agencies. Expenses are projected to increase \$4.37 million for a variety of items including operation of a drop-

out prevention program for which the district receives additional ADA related funding, increased utility costs, and increases to categorical budgets to match additional revenues.

While all projections for increased costs, especially in categorical programs may not come to bear, expense budgets have been increased to cover potential obligations based on current trends, encumbrances, and vacant positions. Expenditure trends as well as position vacancies will be re-assessed in the Second Interim report and budgets will be revised as indicated.

The changes to both revenue and expenditure budgets at First Interim result in a \$1.75 million decrease to the unrestricted general fund ending balance and a \$1.86 million decrease to the combined general fund ending balance. This is approximately the same change in fund balance that was projected in the prior year's First Interim report, while \$351,510 was actually added to the district's unrestricted general fund ending balance by year-end. However, because of the fiscal crisis at the state level, the district should not assume it will receive sufficient revenues in the current year to see the same fund balance growth by June 30th.

The ending fund balance in the unrestricted general fund is sufficient to maintain the district's three percent reserve for Economic Uncertainty as well as the reserve for Other Post Employment Benefits.

No adjustments or reductions have been made in the district's First Interim report for any of the proposed mid-year cuts to Prop 98 or revenue limit funding presented by the Governor in early November in response



to the state's fiscal crisis. Multi-year projections in this report do address budget shortfalls using assumptions recommended by School Services of California and the Riverside County Office of Education. Any cuts mid-year for 2008-09 will need to be addressed by the district as they arise.

FIRST INTERIM SUMMARY

Changes from the October 31 board approved budget:

Federal, State, and local revenue increase \$2.51 million

- Expenditures increased by \$4.37 million
- Contributions from the Unrestricted General Fund to Restricted Resources reduction of \$305,743
- The Combined General Fund ending balance is projected to decline by an additional \$1.86 million

Combined General Fund	<u>Millions</u>
Revenue Limit	\$ 0.00
Federal, State, and Local Revenue	2.51
Transfers In	0.00
Change in Revenue	\$ 2.51
Change in Expenditures	\$ 4.37
Change in Fund Balance (Revenue minus Expenses)	\$ (1.86)



District Budget

FIRST INTERIM BUDGET REVISIONS

UNRESTRICTED GENERAL FUND

REVENUE

Hemet Unified School District's Unrestricted General Fund revenues were projected to be \$136 million in the 2008-09 budget adopted in June 2008. Budgeted revenues at October 31 totaled \$137,175,146. Adjustments made between the June adopted budget and October 31 included an increase in revenue limit funding of \$847,019 for a net 0.68% COLA increase and an increase of \$165,789 in other state revenue for elimination of a 6.5% reduction in K-3 CSR revenue which was off-set by a reduction in projected lottery receipts. Local revenues decreased by \$500 from the adopted budget prior to October 31 for board award transfers to Fund 09 for the district's charter school. In this First Interim report, unrestricted general fund revenues are projected to total \$137,874,647, an increase of \$699,501.

Because of changes in projected ADA in Special Education and the district's Community Day school, a net decrease of \$42,614 to the unrestricted general fund revenue limit is budgeted so those dollars can be transferred to the restricted general fund where Special Education and Community Day school revenues and expenses are recorded. A reduction of \$125,000 in federal revenue is projected for Medicare Administrative Activities (MAA) reimbursements. Some reimbursements projected to be received in 2008-09 for this program were actually received in June 2008, requiring the district to reduce this year's projected revenue. State revenue is projected to increase \$45,996 for adjustments to K-3 CSR funding based on changes in K-3 enrollment and class configurations. Local unrestricted revenue is projected to increase by \$821,119 for reimbursements from an outside vendor for salaries, benefits and other expenses related to operation of a continuation model drop-out prevention program, Advanced Path at the old Santa Fe campus, as well as reimbursements for staff salaries by the Western Center and CDE. It is anticipated that amounts budgeted for interest revenue will need to be adjusted downward by year-end, but no modifications for lower than projected interest earnings are made at this time. The budget for interest will be reevaluated for the Second Interim report that will be presented in March and reductions will be made at that time, if necessary.

EXPENDITURES

Expenditures in the Unrestricted General Fund as of October 31 totaled \$123.8 million, an increase of \$1.1 million from the June adopted budget. The prior increase is a result of budgeting carry over balances for site budgets and miscellaneous programs from the fund's ending balance. For the First Interim budget revisions, staff is proposing an increase of nearly \$2.75 million to total expenditures. Projected budget increases for salaries and employee benefits total \$1.1 million and is primarily related to staffing for the Advanced Path and Western Center programs, with some additional funding set aside for substitute and other unanticipated salary and

Table 1
Summary of Unrestricted General Fund Balances, Revenues, and Expenditures

Unrestricted General Fund	Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
Beginning Balance	\$ 10,505,772.00	\$ 11,898,939.37	\$ -	\$ 11,898,939.37
a Revenues	136,162,838.00	137,175,146.00	699,501.00	137,874,647.00
b Expenses	122,714,403.00	123,853,796.00	2,753,386.00	126,607,182.00
c Other Sources/Uses				
Contributions	(11,435,166.00)	(11,435,166.00)	305,743.00	(11,129,423.00)
a-b+c Excess/(Deficit)	2,013,269.00	1,886,184.00	(1,748,142.00)	138,042.00
Ending Balance	\$ 12,519,041.00	\$ 13,785,123.37	\$ (1,748,142.00)	\$ 12,036,981.37
Reserves & Designated Balances	12,519,041.00	13,785,123.37	(1,748,142.00)	12,036,981.37
Undesignated Balance	\$ -	\$ -	\$ -	\$ -



benefit costs. The budget for employee benefits is also being increased by another \$658,244 for early retirement incentive payments that were previously budgeted in another expenditure category for a total increase to salaries and benefits of \$1.8 million.

The budget for Books and Supplies is recommended to be increased by \$413,455 as a result of projected costs for grounds, athletics programs, safety, and the print shop in excess of the amounts originally budgeted.

The budget for the expense category of Services and Other Operating Expenses is being increased by \$1,187,905 for projected increased energy costs, payments to Advanced Path for providing the drop-out re-capture program at the old Santa Fe campus, and print shop expenses. The \$1.2 million increase is off-set by a reduction of \$658,244 for the early retirement incentive payments that were moved to the employee benefits expenditure category for a net increase of \$529,661 in budgeted expenditures in this category.

Capital Expenditure budgets are proposed to be increased by \$49,417 for receipt of a vehicle purchase that was approved with other vehicles in a lease financing agreement last fiscal year, as well as other small equipment purchases for the print shop and Rancho Viejo from its new school start up funds.

A net reduction of just under \$5,000 is made for changes in amounts projected for debt payments from the unrestricted general fund and receipts of indirect cost charges from other funds.

SOURCES/USES/CONTRIBUTIONS

The October 31 budget included \$300,000 transferred in from Fund 17 for the last of the new school start up funds for Rancho Viejo Middle School and Tahquitz High School. No change is made to this category at First Interim. A decrease of \$305,743 is made to contributions to restricted resources to off-set a majority of the increase in revenue limit transfers to Special Education and Community Day.

FUND BALANCE

The combined changes to revenues, expenditures, and other sources/uses results in an increase to the unrestricted fund balance of \$138,042 for an ending balance of \$12,036,981. While the first interim projected budget shows the district is adding to its ending balance, the amount added is \$1.7 million less than the budget on October 31 indicated and \$1.9 less than the adopted budget indicated. Part of the increase being used is related to the 0.68% COLA that was included in the state's final adopted budget and which district's were advised to reserve for potential mid-year cuts. Additional reductions were made to the ending balance for allocation of carry over balances and to fund the additional expenses outlined above.

RESTRICTED GENERAL FUND

REVENUE

Hemet Unified School District's Restricted General Fund revenues in the First Interim projection are anticipated to total \$57.8 million, an increase of \$1.8 from October 31. Increases to revenues at this time include \$42,614 in revenue limit transfers for ADA changes in Special Education and Community Day schools (HELP). Federal

Table 2
Summary of Restricted General Fund Balances, Revenues, and Expenditures

Restricted General Fund	Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
Beginning Balance	\$ 8,966,736.00	\$ 9,788,998.97	\$ -	\$ 9,788,998.97
a Revenues	52,602,950.00	55,941,136.00	1,810,181.00	57,751,317.00
b Expenses	63,318,593.00	71,572,008.00	1,615,371.00	73,187,379.00
Other Sources/Uses				
c Contributions	11,735,166.00	10,802,475.00	(305,743.00)	10,496,732.00
a-b+c Excess/(Deficit)	1,019,523.00	(4,828,397.00)	(110,933.00)	(4,939,330.00)
Ending Balance	\$ 9,986,259.00	\$ 4,960,601.97	\$ (110,933.00)	\$ 4,849,668.97
Reserves & Designated Balances	9,986,259.00	4,960,601.97	(110,933.00)	4,849,668.97
Undesignated Balance	\$ -	\$ -	\$ -	\$ -



revenue is projected to increase by \$949,938 for a new Title I-Program Improvement grant award, special education funding, and MediCal reimbursements. Increases to state revenue total \$510,320 include adjustments to the 2008-09 apportionments for instructional materials and Economic Impact Aid (EIA). \$307,309 in increases for local restricted revenues are related to primarily to adjustments to Special Ed funding from the Riverside County (Special Education Local Plan Area (SELPA)).

EXPENDITURES

Projected changes to the Restricted General Fund expenditures total \$1.6 million. Increases are budgeted in all expenditure categories except employee benefits, with a majority of the total or \$1.2 million added for books and supplies. Increases are for those categorical programs for which revenue was also increased.

Sources/Uses/Contributions

Contributions from the Restricted General Fund to restricted resources are projected to decrease by \$305,743 as an off-set for increased transfers for revenue limit ADA for Special Education and Community Day (HELP) schools and for increased special education funding from state and federal sources.

FUND BALANCE

A reduction of \$110,933 to the restricted ending fund balance has been made as carry over for the Medical reimbursement program was allocated to various school sites.



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FUND 09—CHARTER SCHOOL SPECIAL REVENUE FUND

Expenses and revenues for the Hemet Academy for Academics and Applied Technology (HAAAT), the district's sponsored charter school are reported separately in Fund 09, Charter School Special Revenue Fund. Revenues are based on average daily attendance and other factors and come from the state in the form of the Charter School General Purpose Block Grant and the Charter School Categorical Block Grant. The Categorical Block Grant includes funding for many grants the district receives for non-charter students in the general fund including transportation, instructional materials, EIA, GATE, and Professional Development. HAAAT also receives state and local funding for special education students from the Riverside County SELPA and lottery revenue based on its ADA.

REVENUE

Total revenue for the Hemet Academy for Academics and Applied Technology was \$940,655 in the 2008-09 budget adopted in June. Increases through October 31 totaled \$433,370 based on increased projected ADA and the elimination of a 6.5% reduction in the budget adopted by the state in September. Revenue adjustments for the first interim report total \$37,153 and is for increased allocations from SELPA for special education.

EXPENDITURES

Total expenditures for Hemet Academy for Academics and Applied Technology in the budget adopted in June were \$940,655. Increases through October 31 totaled \$487,456, decreasing the funds ending balance by \$54,086. First Interim budget adjustments for Fund 09 total \$37,153 and are related directly to the increases in revenues for Special Education.

FUND BALANCE

The beginning fund balance in the adopted budget for Fund 09 was projected to be \$154,080. The actual beginning balance as a result of lower than projected prior year actual expenses is \$181,100.82. First Interim expenses exceed revenues by \$54,086 for a projected ending balance in this fund of \$127,014.82.

Table 3
Summary of Fund 09 Balances, Revenues, and Expenditures

	<u>Adopted Budget</u>	<u>Oct 31 Budget</u>	<u>First Interim Changes</u>	<u>First Interim Revised Budget</u>
Beginning Balance	\$ 154,080.00	\$ 181,100.82	\$ -	\$ 181,100.82
Revenues/Sources/ Contributions	940,655.00	1,374,025.00	37,153.00	1,411,178.00
Expenses/Uses	940,655.00	1,428,111.00	37,153.00	1,465,264.00
Excess/(Deficit)	-	(54,086.00)	-	(54,086.00)
Ending Balance	\$ 154,080.00	\$ 127,014.82	\$ -	\$ 127,014.82
Reserves & Designated Balances	154,080.00	127,014.82	-	127,014.82
Undesignated Balance	\$ -	\$ -	\$ -	\$ -



OTHER FUNDS

OTHER FUND REVISIONS

The table below is a summary of the proposed First Interim revised budgets for all other district funds.

Fund 11—Adult Education state and local revenues are projected to increase by \$116,851 for a revision to the current year Community Based English Tutoring (CBET) program and miscellaneous fees. Expenditure budgets are increased to correspond to revenue increases.

Fund 21—Building Fund will have a \$750,000 reduction to its revenue budget for lower than anticipated interest earnings. Expenditures will be reduced by the same amount.

Fund 25—Developer Fees Fund will see revenues reduced by \$1.45 million as a result of lower than projected developer fee collections and interest earnings. Expenditures in this fund are reduced by \$430,000 and Other Sources for reimbursements from Certificates of Participation (COPs) debt issuances for capital projects. The fund balance in Fund 25 will be reduced by \$1.45 million.

Fund 35—State School Building Fund revenues are expected to decrease by \$40,000 for lower than projected interest earnings. Expenditures will be reduced by the same amount.

There are no changes proposed to the other district funds, except those mentioned above, at this time.

**Table 4
Summary of Other Funds**

**Other Funds
First Interim Revised Budgets**

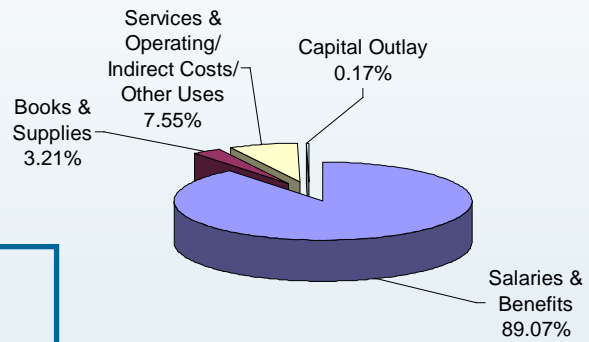
	Fund 11 Adult Education	Fund 12 Child Development	Fund 13 Cafeteria Special Revenue	Fund 14 Deferred Maintenance	Fund 17 Special Reserve for Other Than
Revenue/Sources	\$ 766,778.00	\$ 1,118,364.00	\$ 9,791,777.00	\$ 1,787,691.00	
Expenses/Uses	\$ 881,291.00	\$ 1,129,374.00	\$ 9,781,632.00	\$ 1,787,691.00	\$ 300,000.00
Change in Fund Balance	\$ (114,513.00)	\$ (11,010.00)	\$ 10,145.00	\$ -	\$ (300,000.00)
Beginning Fund Balance	\$ 281,761.04	\$ 136,574.32	\$ 1,868,931.00	\$ 567,099.10	\$ 392,143.31
Ending Fund Balance	\$ 167,248.04	\$ 125,564.32	\$ 1,879,076.00	\$ 567,099.10	\$ 92,143.31
	Fund 21 Building Fund (Measures E & T)	Fund 25 Developer Fees	Fund 35 State School Building Fund	Fund 40 Reserve for Capital Outlay	Fund 67 Self-Insurance Fund (Foundation & W/C)
Revenue/Sources	\$ 250,000.00	\$ 1,055,000.00	\$ 1,456,256.00		\$ 16,261,137.00
Expenses/Uses	\$ 57,316,531.00	\$ 3,680,154.00	\$ 3,467,151.00		\$ 14,221,312.00
Change in Fund Balance	\$ (57,066,531.00)	\$ (2,625,154.00)	\$ (2,010,895.00)	\$ -	\$ 2,039,825.00
Beginning Fund Balance	\$ 57,066,531.34	\$ 5,100,022.48	\$ 2,010,895.05	\$ 18,812.97	\$ 9,347,958.78
Ending Fund Balance	\$ 0.34	\$ 2,474,868.48	\$ 0.05	\$ 18,812.97	\$ 11,387,783.78



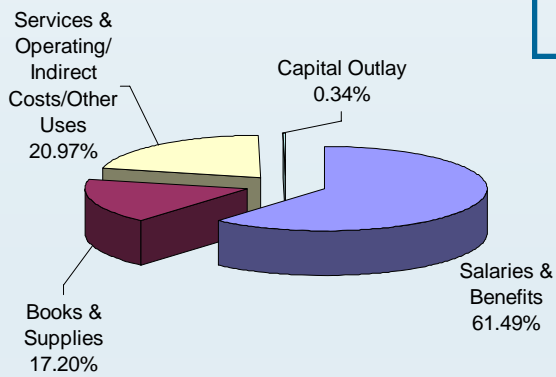
Charts

Expenditures

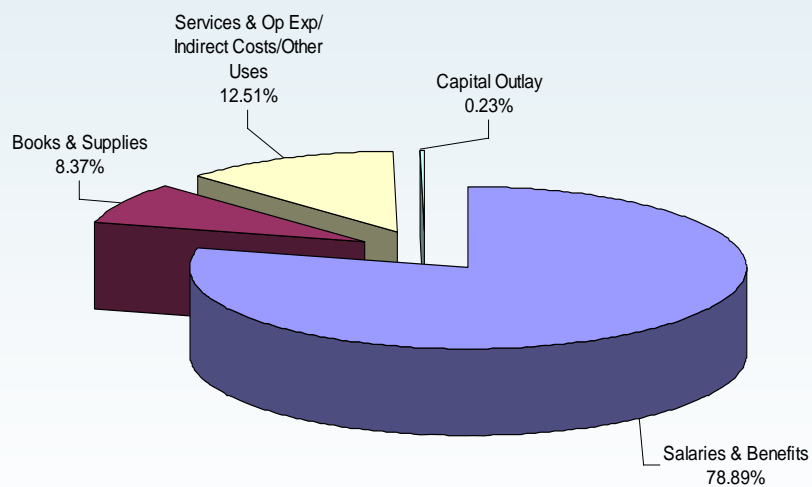
Unrestricted General Fund



Restricted General Fund



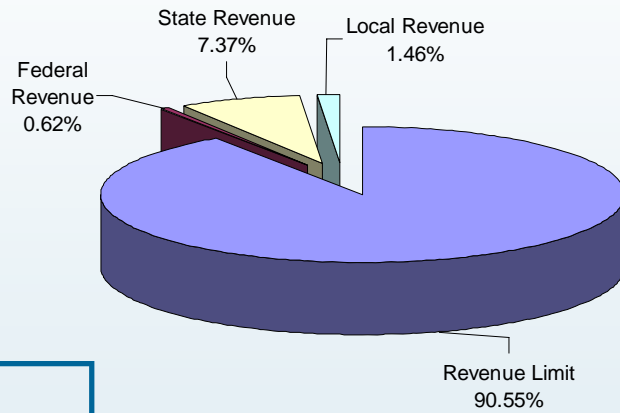
Combined General Fund Expenditures



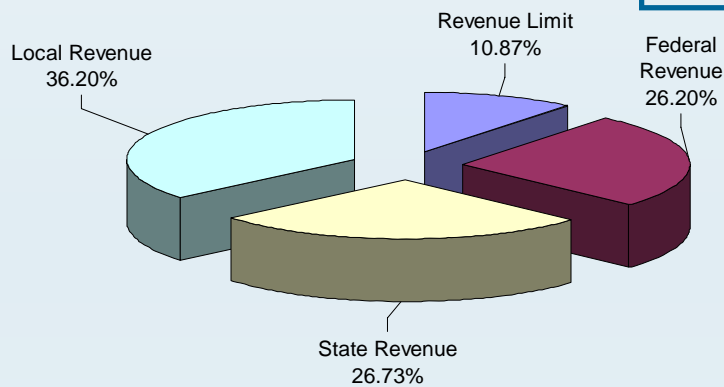
Charts

Revenues

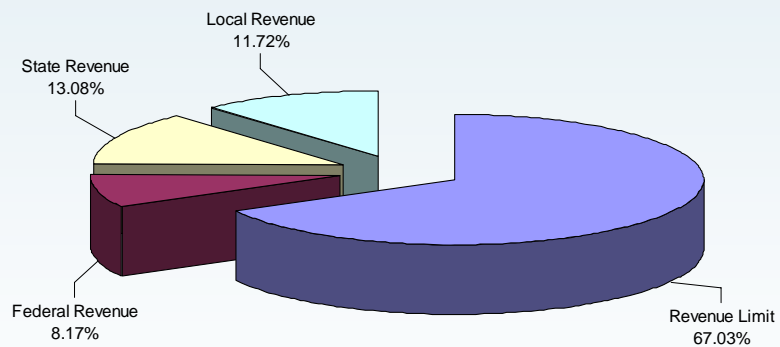
Unrestricted General Fund Revenues



Restricted General Fund Revenues



Combined General Fund Revenues



Financial Outlook

STATE BUDGET OUTLOOK

The state's financial position continues to deteriorate with the Governor declaring a 'fiscal emergency' on December 1, 2008 and calling the new legislature to a special session to address the growing crisis. With the state budget deficit projected to grow to \$28 billion within the next 18 months and cash running out by late February or early March, without quick action by the legislature to increase revenues and/or cut expenses, K-12 education will likely be facing critical budget cuts and funding shortfalls in the current year.

The May Revise budget proposed a zero cost-of-living adjustment (COLA) increase on revenue limit funding for K-12 education and reduced state categorical funding by 6.5% from the prior year. The 2008-09 budget adopted by the state in September eliminated the 6.5% reduction to categorical programs and provided a net COLA increase of 0.68%. However, when it became clear the state's financial position was worsening soon after the budget adoption, the governor called for a special session to address the growing deficit in early November.

At that time an initial proposal was presented that called for \$2.5 billion in mid-year cuts to K-12 education Prop 98 funding, or an estimated \$300 per ADA, along with a rollback of the 0.68% COLA. A cut of this magnitude would result in a loss of approximately \$7.7 million to Hemet Unified in the current year.

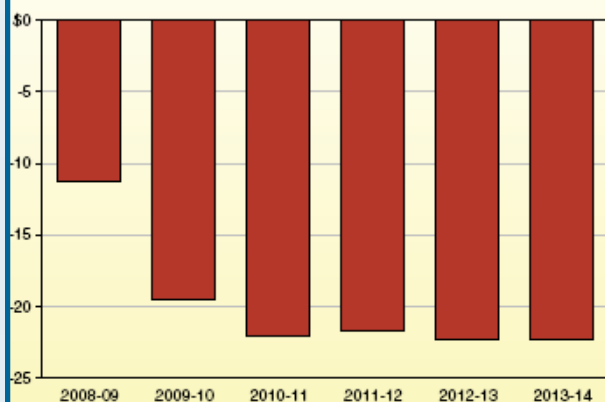
In response to the state fiscal crisis and the Governor's mid-year cut proposal, districts have been advised to curtail all non-essential spending, hold the 0.68% COLA increase in reserve and to not allocate the funding that would be received as a result of the elimination of the 6.5% cut to other state funding.

Hemet has held the 6.5% funding increase in state categorical programs for 2008-09, and has added to its reserve in prior years in preparation for substantial reductions in funding from state sources. The 0.68% COLA increase for 2008-09 was initially held in reserve, but based on expenditure projections at First Interim, this in-

Figure 2

Huge Operating Shortfalls Projected Throughout Forecast Period

General Fund (In Billions)



Taylor, M/ *California's Fiscal Outlook, LAO Projections 2008-09 through 2013-14* (November 2008) from http://www.lao.ca.gov/2008/fiscal_outlook/fiscal_outlook_112008.pdf

crease is anticipated to be fully utilized.

To off-set the reductions in Prop 98, the Governor also proposed some flexibility with current year categorical funding as well as with prior year unspent balances. While the categorical flexibility offered would help Hemet Unified to meet a projected \$7.7 million shortfall, it would not be enough to fully backfill a reduction of the magnitude proposed and the district would be forced to spend down some of its reserves by year-end, absent any new expenditure reductions.

A report published in early November by the State of California's Legislative Analyst's Office (LAO) describes the State's fiscal problems in detail. The LAO's Fiscal Outlook reports that the state's 2008-09 budget has deteriorated significantly and is facing a "massive problem in 2009-10". The LAO projects the state's General Fund

Figure 1

LAO Projection of General Fund Condition If No Corrective Actions Are Taken

2007-08 Through 2009-10
(In Millions)

	2007-08	2008-09	2009-10
Prior-year fund balance	\$4,777	\$3,786	-\$7,501
Revenues and transfers	102,649	93,248	86,835
Total resources available	\$107,426	\$97,034	\$79,334
Expenditures	\$103,640	\$104,535	\$106,293
Ending fund balance	\$3,786	-\$7,501	-\$26,959
Encumbrances	885	885	885
Reserve	\$2,901	-\$8,386	-\$27,844
Budget Stabilization Account	—	—	—
Special Fund for Economic Uncertainties	\$2,901	—	—



Taylor, M/ *California's Fiscal Outlook, LAO Projections 2008-09 through 2013-14* (November 2008) from http://www.lao.ca.gov/2008/fiscal_outlook/fiscal_outlook_112008.pdf

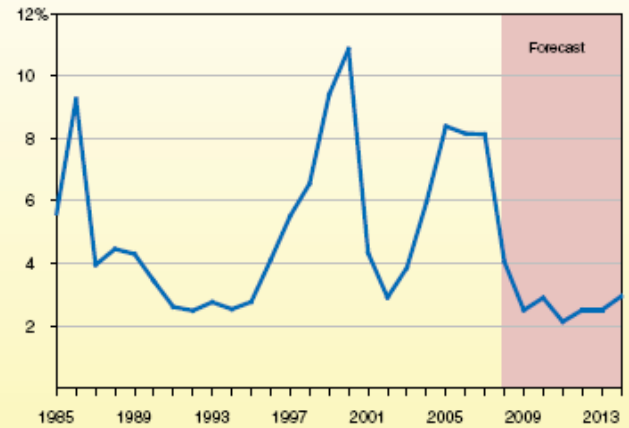


revenues will decline by 7% from their 2008-09 level and that there will be 'huge shortfalls in the longer term' with an overall 'bleak' outlook. The LAO report shows 2008-09 state revenues to be down \$8.7 billion from the \$102 billion assumed in the *2008-09 Budget Act* for an 8.6% decline. The revenue decline can be attributed to "a large drop in capital gains income earned by California residents in 2008". Sales tax revenues also continue to decline as the state and nation officially enter a period of recession.

For 2009-10 the LAO projections show revenues falling 7.4% from 2008-09 levels or by \$6.9 billion. Based on these revenue projections, the LAO predicts it will be years before General Fund revenues return to their 2007-08 levels.

For K-12 Education, the Legislative Analyst's *Fiscal Outlook* report shows a large decrease to Prop 98 funding for 2009-10, modest growth in 2010-11, and stronger growth in 2011-12. Without action taken in the current year to address looming budget shortfalls, the LAO projects that 2009-10 Prop 98 funding will experience a 6.4% reduction in spending levels compared to 2008-09.

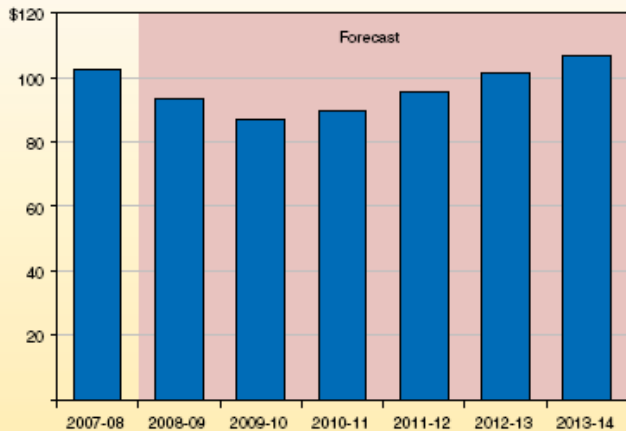
Figure 4
Capital Gains as a Percent of Personal Income



Taylor, M/ *California's Fiscal Outlook, LAO Projections 2008-09 through 2013-14* (November 2008) from http://www.lao.ca.gov/2008/fiscal_outlook/fiscal_outlook_112008.pdf

Figure 3
General Fund Revenues Will Take Years to Recover

(In Billions)



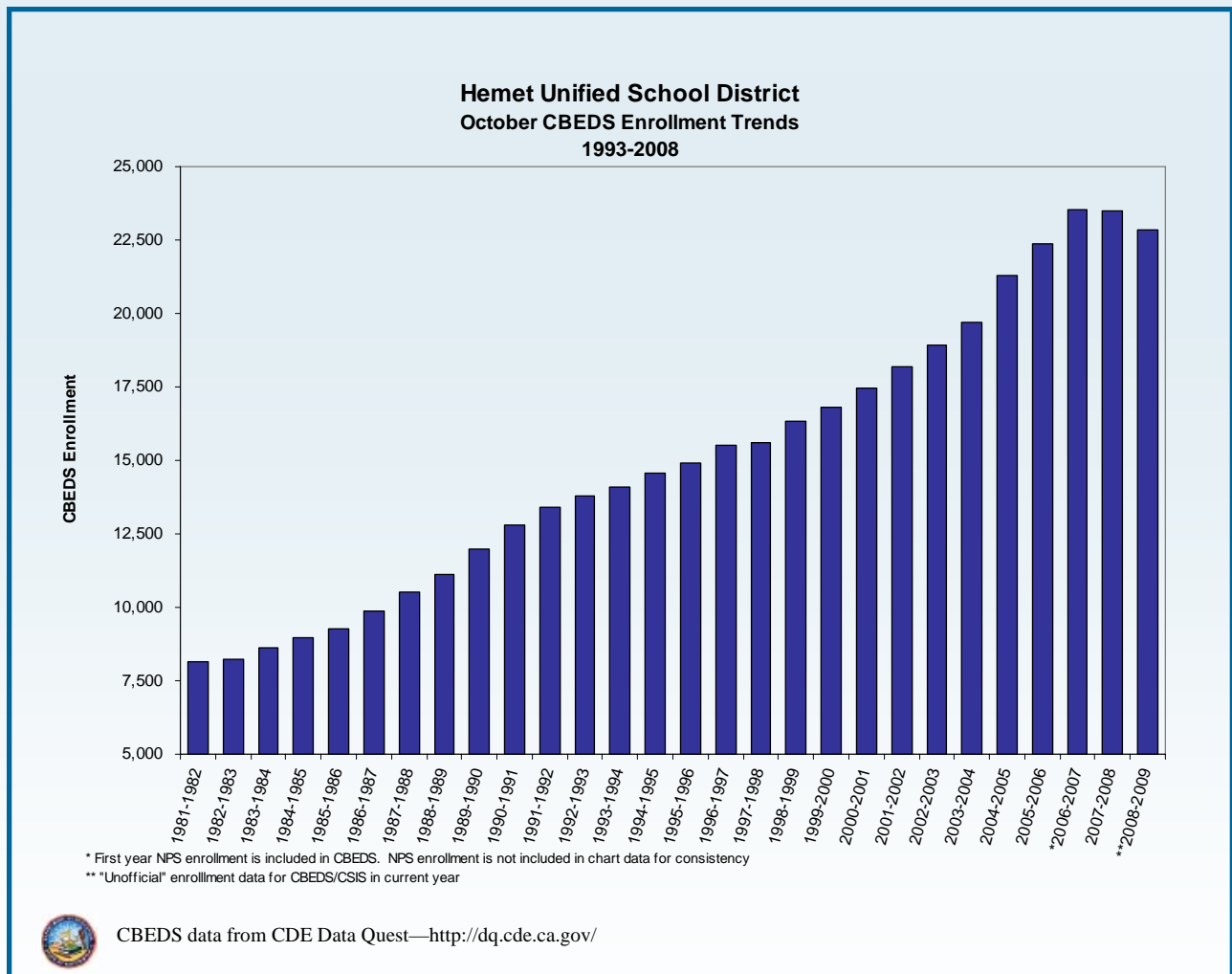
Taylor, M/ *California's Fiscal Outlook, LAO Projections 2008-09 through 2013-14* (November 2008) from http://www.lao.ca.gov/2008/fiscal_outlook/fiscal_outlook_112008.pdf

ENROLLMENT AND ADA

As projected, Hemet Unified's enrollment growth has declined significantly from levels experienced in recent years. The adopted budget projected a 1.61 percent decrease in enrollment to 23,126 from the 23,501, excluding non-public schools (NPS) enrollment, reported for CBEDS for October 2007. Preliminary CBEDS enrollment data for October 2008, which includes the HAAAT Charter School, shows 22,856 students enrolled in district schools, a decline from the prior year of 3.00 percent. This is the first significant decline in enrollment reported since 1981-82, the first year for which historical enrollment data is available. Enrollment, excluding NPS students was up 21 students in 2007-08 from the prior year.

While there has been no significant change in enrollment since the first week in October, trends typically show enrollment declines somewhat by year-end. With the continued downturn in the housing market and increasing foreclosures, the district is not likely to see the sustained growth of the past few years for some time. During the current and subsequent two years, district staff will need to carefully monitor enrollment and average daily attendance (ADA) and to be conservative in enrollment projections.

The district has historically maintained an ADA rate in the 93.5 percent range. The negative impact declining enrollment in the current year has on district revenues is not felt until the subsequent year as districts are permitted to calculate their revenue limit funding on the higher of the current or prior year's ADA. Increased rates of attendance can help to off-set the revenue impact for declines in enrollment and/or ADA. The district has implemented financial incentives awards to school sites and other attendance initiatives to increase student attendance rates district-wide.



CASH FLOW ANALYSIS

Hemet Unified's General Fund cash position continues to remain positive and showed additional improvement in 2008-09. With its current cash balances, in a typical year the district would not expect it would need to borrow cash from other funds or to use temporary borrowing from a TRANS to meet its general fund obligations in 2008-09. However, with the potential for the state to run out of cash in mid-February or early March without preventative measures on its part, would mean funds for the monthly apportionments to districts would be unavailable. In the event that this situation occurs, the district will use the temporary TRAN loan in order to be in a better position to meet its own financial obligations in the short-term.

Currently the general fund has provided temporary loans to Fund 14—Deferred Maintenance. The loan was made prior to adoption of the state budget and before the Deferred Maintenance state and district match were authorized for 2008-09. The temporary loan to Fund 14 will be repaid in December.

ENDING FUND BALANCE

As indicated in the table below, the district's adopted budget anticipated a beginning fund balance for the Combined General Fund of \$19.5 million for the 2008-09 fiscal year with revenues exceeding expenditures by \$3 million. These balances were based on projections formulated before the close of the 2007-08 fiscal year. The beginning balance in the First Interim report shows that after all 2007-08 transactions had been accounted for, it increased \$2.2 million from the adopted budget estimates. The increase is attributable to several revenue related factors including, but not limited to higher than anticipated revenues for Medicare Administrative Activities (MAA) and E-Rate reimbursements, and larger than anticipated donation receipts. Actual final expenditures were within \$50,000 of estimates. The additional revenues were carried over to 2008-09 and distributed to school sites as appropriate.

Based on the expenditure and revenue projections presented in this report, the district anticipates it will be able to meet all current year obligations, maintain its required 3% reserve for economic uncertainties, as well as its reserve for Other Post Employment Benefits (OPEB). However, should mid-year cuts be imposed, the district may find it will

need to use the OPEB and other carry over balances to back fill the lost revenues in the current year, limiting its ability to meet financial obligations in future years as the state financial problems persist.

Components of Ending Balance 2008-09	Adopted Budget	First Interim Projected Budget
Net Increase/Decrease from Operations	\$ 3,032,792	\$ (4,801,288)
Beginning Fund Balance	19,472,508	21,687,938
Ending Fund Balance	\$ 22,505,300	\$ 16,886,650
Summary Fund Balance Restrictions		
State 3 Percent Reserve	\$ 8,688,653	\$ 7,415,597
Unrestricted Carry Over Balances	1,422,690	2,091,111
Revolving Cash	25,000	25,000
Stores Inventory Reserve	215,085	337,660
OPEB	2,167,613	2,167,613
Redevelopment	3,346,168	1,990,705
Restricted Carry Over Balances	6,640,091	2,858,964
Total Designations/Reserves	\$ 22,505,300	\$ 16,886,650
Available for Board Designation	\$ -	\$ -



Multi-Year Projections and Assumptions

REVENUE

The district's multi-year projections for the 2008-09 First Interim report incorporate many of the recommendations and projections provided by School Services of California (SSC) and the Riverside County Office of Education (RCOE). As projected by SSC, 5.60% was used as the cost-of-living adjustment (COLA) rate for 2009-10 in the district's multi-year projections and 3.50 % for 2010-11. However, based on analysis and recommendations from groups and individuals that analyze the state budget and its implications for K-12 education funding, a deficit of 0.90234, or a 9.766% reduction to revenue limit funding was applied to both out years.

Multi-year projects show no growth in state revenues for 2009-10 or 2010-11 and show a decline based on enrollment loss. A reduction is also included for potential suspension of funding for instructional materials and professional development funding in 2009-10. Reductions to federal revenues also reflect projected enrollment decline in the two subsequent years as well as a 1% overall reduction.

Restricted revenues in 2009-10 show a decline from the current year as the district typically assumes a majority of unrestricted funds including carry over from prior years will be fully expended in the current year. Carry over balances, including deferred revenues and legally restricted ending fund balances in the restricted general fund total \$12.66 million for programs such as EIA, Title I, and redevelopment. Increases to the ending balances in recent years can be attributed in part to increasingly late receipt of cash and award notices for grants from both state and federal agencies and an increase in the total number of programs funded. Because in many cases, funds are available for expenditure upon notification of an award, a majority of the revenues projected for the purpose of multi-year projections are assumed to be fully expended at the end of the year in which they are expected to be received.

EXPENDITURES

Salary and benefit expenses in the district's multi-year projection assume step and column costs to be equivalent to 1.6% in both 2009-10 and 2010-11. No cost-of-living increases for salaries for bargaining unit members or management have been included in the district's multi-year projections for either the current or two subsequent years. Reductions to salary costs have been assumed based on declining enrollment. A reduction in the current worker's compensation rate of 2.34% to 0.34% has been assumed for both 2009-10 and 2010-11 to provide additional funds to address state revenue shortfalls. The district is self-funded for worker's compensation and the fund is projected to have a reserve balance of approximately \$8 million in reserves. Reducing the worker's compensation rate temporarily for two years will reduce the balance in the account by approximately \$2 million. Based on historical claim history, this should be sufficient should any extraordinary claims occur during the three year projection period.

Additionally, as state revenue shortfalls continue into 2010-11, a 10% staffing reduction for all district office positions funded from the unrestricted general fund, including administrative, clerical and technical support, and grounds positions, for an estimated savings of \$1.2 million was applied in order for the district to maintain its required 3% reserve.

Reductions have also been assumed in other expenditure categories. A 10% reduction was applied to unrestricted books and supplies in the unrestricted general fund in 2009-10 and capital outlay expenditures

Multi-Year Projection Assumptions

	2008-09	2009-10	2010-11
COLA	5.660%	5.600%	3.500%
COLA Deficit	95.290%	90.234%	90.234%
New Schools	0	0	0
Growth	-2.69%	-1.06%	-1.00%
Enrollment	22,868	22,625	22,399
ADA (inc County)	21,312.70	20,881.42	20,673.28
ADA %	93.50%	93.50%	93.50%
Funded ADA	22,023.25	21,312.70	20,881.42
Salary Increase	0.00%	0.00%	0.00%
Step & Column	1.60%	1.60%	1.60%



were reduced in both years by 50%. Expenditures in the Services and Operating Costs category assume a 6% increase for utilities in 2009-10 and an additional 4% increase in 2010-11. However, reductions totaling \$250,000 for consultants and other non-essential expenses in this category were also applied in 2009-10 and another \$550,000 reduction in 2010-11.

Reductions were made across all expense categories in the restricted general fund to coincide with revenue reductions. Reductions to salaries, benefits and other expenditures currently paid from restricted resources that may be cut, suspended, or eliminated in the three-year projection period will need to be made as those situations occur.

Even with the expenditure and position reductions and cost saving measures mentioned, the projections show the district will see deficit spending in the two out years that will cause it to spend down all reserve balances including the \$2.2 million reserved for Other Post Employment Benefits (OPEB) by the end of 2010-11. The combined general fund ending balance is projected to fall from a projected \$16.9 at the end of 2008-09 to \$7.9 million at the end of 2010-11 with \$5.7 set aside for the district's 3% reserve, \$1.7 million left in restricted ending balances, and the remaining \$400,000 reserved for stores and cash in banks.

While the position and other reductions presented in the district's 2008-09 First Interim report may not be how the district finally chooses to address projected revenue shortfalls in the next two years, it is an illustration of the steps that may be necessary. Also, should the state impose mid-year cuts in the current fiscal year to the level currently being proposed, more immediate steps will need to be taken that will impact cash and fund balances in the following two years and the assumptions presented in this report most likely will need to be reevaluated in the Second Interim report that will be presented in March.

Despite, the projected revenue shortfalls, based on the assumptions presented in this report, the district expects to meet its financial obligations in the current and two subsequent years and can certify its financial condition is positive. However, the district will need to remain vigilant in limiting all non-essential expenditures in all areas, especially those paid from unrestricted funds and to carefully analyze its financial ability to support any new positions that may be requested in the coming years if it is to retain a positive certification of its financial condition.



Summaries and Reports

- A. District Fund Summaries
- B. Multi-year Projections
- C. Cash-flow Projection



NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 16, 2008 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Pam Buckhout Telephone: 951-765-5122
Title: Director, Fiscal Services E-mail: pbuckhou@hemetusd.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7a	Deferred Maintenance	If applicable, changes occurring since budget adoption meet the required deferred maintenance facilities funding.	X	
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Ending Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., designated for economic uncertainties, undesignated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2007-08) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?		X
			X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)		X
				X
				X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a	
			n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	124,042,744.00	124,889,763.00	35,387,626.08	124,847,149.00	(42,614.00)	0.0%
2) Federal Revenue		8100-8299	982,000.00	982,000.00	0.00	857,000.00	(125,000.00)	-12.7%
3) Other State Revenue		8300-8599	9,946,609.00	10,112,398.00	668,809.12	10,158,394.00	45,996.00	0.5%
4) Other Local Revenue		8600-8799	1,191,485.00	1,190,985.00	521,356.18	2,012,104.00	821,119.00	68.9%
5) TOTAL, REVENUES			136,162,838.00	137,175,146.00	36,577,791.38	137,874,647.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	69,904,115.00	69,931,233.00	15,361,959.79	70,397,816.00	(466,583.00)	-0.7%
2) Classified Salaries		2000-2999	16,573,097.00	16,602,669.00	4,973,593.64	17,179,000.00	(576,331.00)	-3.5%
3) Employee Benefits		3000-3999	24,490,897.00	24,481,070.00	7,476,587.94	25,194,024.00	(712,954.00)	-2.9%
4) Books and Supplies		4000-4999	2,783,954.00	3,644,437.00	907,922.16	4,057,892.00	(413,455.00)	-11.3%
5) Services and Other Operating Expenditures		5000-5999	11,121,849.00	11,228,201.00	3,713,484.30	11,757,862.00	(529,661.00)	-4.7%
6) Capital Outlay		6000-6999	23,550.00	163,243.00	141,405.95	212,660.00	(49,417.00)	-30.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	69,166.00	78,266.00	2,245.62	59,266.00	19,000.00	24.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,252,225.00)	(2,275,323.00)	(74,906.44)	(2,251,338.00)	(23,985.00)	1.1%
9) TOTAL, EXPENDITURES			122,714,403.00	123,853,796.00	32,502,292.96	126,607,182.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,448,435.00	13,321,350.00	4,075,498.42	11,267,465.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,735,166.00)	(11,735,166.00)	(3,939,211.00)	(11,429,423.00)	305,743.00	-2.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,435,166.00)	(11,435,166.00)	(3,939,211.00)	(11,129,423.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,013,269.00	1,886,184.00	136,287.42	138,042.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,505,772.00	11,898,939.37		11,898,939.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,505,772.00	11,898,939.37		11,898,939.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,505,772.00	11,898,939.37		11,898,939.37		
2) Ending Balance, June 30 (E + F1e)			12,519,041.00	13,785,123.37		12,036,981.37		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	215,085.00	215,085.00		337,660.00		
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	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	8,688,653.00	11,235,483.38		7,415,596.93		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	3,590,303.00	2,309,554.99		4,258,724.44		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	102,858,123.00	103,705,142.00	32,854,370.00	102,998,260.00	(706,882.00)	-0.7%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	418,576.00	418,576.00	0.00	415,172.00	(3,404.00)	-0.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	23,996,504.00	23,996,504.00	0.00	24,561,170.00	564,666.00	2.4%
Unsecured Roll Taxes		8042	1,167,993.00	1,167,993.00	1,237,996.17	1,261,402.00	93,409.00	8.0%
Prior Years' Taxes		8043	5,074,508.00	5,074,508.00	2,537,204.36	6,264,321.00	1,189,813.00	23.4%
Supplemental Taxes		8044	2,470,923.00	2,470,923.00	580,998.03	858,813.00	(1,612,110.00)	-65.2%
Education Revenue Augmentation Fund (ERAF)		8045	(6,541,716.00)	(6,541,716.00)	0.00	(6,067,208.00)	474,508.00	-7.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			129,494,911.00	130,341,930.00	37,210,568.56	130,341,930.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(6,233,493.00)	(6,233,493.00)	(2,077,831.00)	(6,276,107.00)	(42,614.00)	0.7%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	913,613.00	913,613.00	279,371.52	913,613.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(132,287.00)	(132,287.00)	(24,483.00)	(132,287.00)	0.00	0.0%
Property Taxes Transfers		8097	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	0.0%
TOTAL, REVENUE LIMIT SOURCES			124,042,744.00	124,889,763.00	35,387,626.08	124,847,149.00	(42,614.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	17,000.00	17,000.00	0.00	17,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue	All Other	8290	965,000.00	965,000.00	0.00	840,000.00	(125,000.00)	-13.0%
TOTAL, FEDERAL REVENUE			982,000.00	982,000.00	0.00	857,000.00	(125,000.00)	-12.7%
OTHER STATE REVENUE								
Other State Apportionments Supplemental Instruction Programs Current Year	0000	8311	1,592,634.00	1,592,634.00	650,228.00	1,216,122.00	(376,512.00)	-23.6%
Prior Years	0000	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day School Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6350-6360	8311						
Prior Years	6350-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Gifted and Talented Pupils	7140	8311						
Home-to-School Transportation	7230	8311						
School Improvement Program	7260-7265	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00		
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00		
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	5,445,237.00	5,679,360.00	0.00	6,101,868.00	422,508.00	7.4%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,756,138.00	2,687,804.00	(1,648.88)	2,687,804.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590						
Miller Unruh Reading Program	7200	8590						
Supplemental School Counseling Program	7080	8590						
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590						
Staff Development	7294, 7295, 7296	8590						
Tenth Grade Counseling	7375	8590						
Educational Technology Assistance Grants	7100-7125	8590						
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6605-6680	8590						
Healthy Start	6240-6245	8590						
Class Size Reduction Facilities	6200	8590						
Pupil Retention Block Grant	7390	8590						
School Community Violence Prevention Grant	7391	8590						
Teacher Credentialing Block Grant	7392	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Professional Development Block Grant	7393	8590						
Targeted Instructional Improvement Block Grant	7394	8590						
School and Library Improvement Block Grant	7395	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	152,600.00	152,600.00	20,230.00	152,600.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,946,609.00	10,112,398.00	668,809.12	10,158,394.00	45,996.00	0.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	10,197.60	0.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	120,000.00	120,000.00	39,091.75	120,000.00	0.00	0.0%
Interest		8660	500,000.00	500,000.00	12,351.93	500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	571,485.00	570,985.00	459,714.90	1,392,104.00	821,119.00	143.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791						
From County Offices	6350, 6360	8792						
From JPAs	6350, 6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,191,485.00	1,190,985.00	521,356.18	2,012,104.00	821,119.00	68.9%
TOTAL, REVENUES			136,162,838.00	137,175,146.00	36,577,791.38	137,874,647.00	699,501.00	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	60,628,638.00	60,668,090.00	12,424,148.02	61,022,172.00	(354,082.00)	-0.6%
Certificated Pupil Support Salaries		1200	1,732,676.00	1,840,239.00	405,762.56	1,840,239.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,369,134.00	7,249,237.00	2,493,010.63	7,361,738.00	(112,501.00)	-1.6%
Other Certificated Salaries		1900	173,667.00	173,667.00	39,038.58	173,667.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			69,904,115.00	69,931,233.00	15,361,959.79	70,397,816.00	(466,583.00)	-0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	200,254.00	190,321.00	173,113.57	310,321.00	(120,000.00)	-63.1%
Classified Support Salaries		2200	5,808,362.00	5,808,262.00	1,716,968.59	6,203,662.00	(395,400.00)	-6.8%
Classified Supervisors' and Administrators' Salaries		2300	2,575,123.00	2,576,259.00	883,410.94	2,576,259.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,078,158.00	6,099,580.00	1,811,129.10	6,160,511.00	(60,931.00)	-1.0%
Other Classified Salaries		2900	1,911,200.00	1,928,247.00	388,971.44	1,928,247.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			16,573,097.00	16,602,669.00	4,973,593.64	17,179,000.00	(576,331.00)	-3.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,698,199.00	5,717,411.00	1,263,008.33	5,768,342.00	(50,931.00)	-0.9%
PERS		3201-3202	2,626,728.00	2,622,778.00	752,664.46	2,692,592.00	(69,814.00)	-2.7%
OASDI/Medicare/Alternative		3301-3302	2,264,384.00	2,254,851.00	562,390.00	2,254,851.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,805,709.00	10,800,117.00	3,497,454.19	10,734,082.00	66,035.00	0.6%
Unemployment Insurance		3501-3502	259,450.00	258,435.00	60,990.24	258,435.00	0.00	0.0%
Workers' Compensation		3601-3602	2,037,394.00	2,027,950.00	478,624.81	2,027,950.00	0.00	0.0%
OPEB, Allocated		3701-3702	378,708.00	377,128.00	88,279.03	377,128.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	420,325.00	407,882.00	167,036.85	407,882.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	14,518.00	606,140.03	672,762.00	(658,244.00)	-4534.0%
TOTAL, EMPLOYEE BENEFITS			24,490,897.00	24,481,070.00	7,476,587.94	25,194,024.00	(712,954.00)	-2.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	5.00	14,541.37	5.00	0.00	0.0%
Books and Other Reference Materials		4200	3,350.00	13,309.00	1,221.34	13,309.00	0.00	0.0%
Materials and Supplies		4300	2,706,149.00	3,491,264.00	830,300.84	3,904,719.00	(413,455.00)	-11.8%
Noncapitalized Equipment		4400	74,455.00	139,859.00	61,858.61	139,859.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,783,954.00	3,644,437.00	907,922.16	4,057,892.00	(413,455.00)	-11.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	440,000.00	440,000.00	39,829.34	440,000.00	0.00	0.0%
Travel and Conferences		5200	181,961.00	189,813.00	70,666.15	198,813.00	(9,000.00)	-4.7%
Dues and Memberships		5300	49,805.00	51,282.00	39,267.82	51,282.00	0.00	0.0%
Insurance		5400-5450	751,000.00	751,000.00	766,209.00	751,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,055,674.00	5,055,674.00	1,860,590.61	5,305,674.00	(250,000.00)	-4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	661,913.00	707,181.00	234,608.14	784,543.00	(77,362.00)	-10.9%
Transfers of Direct Costs		5710	(155,783.00)	(233,259.00)	(175,496.99)	(233,259.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,250.00)	(7,175.00)	(2,129.92)	(46,336.00)	39,161.00	-545.8%
Professional/Consulting Services and Operating Expenditures		5800	2,927,838.00	3,055,055.00	558,037.87	3,287,515.00	(232,460.00)	-7.6%
Communications		5900	1,213,691.00	1,218,630.00	321,902.28	1,218,630.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,121,849.00	11,228,201.00	3,713,484.30	11,757,862.00	(529,661.00)	-4.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	77,300.00	74,045.00	77,300.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	23,550.00	85,943.00	67,360.95	135,360.00	(49,417.00)	-57.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,550.00	163,243.00	141,405.95	212,660.00	(49,417.00)	-30.3%
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	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221						
To County Offices	6350, 6360	7222						
To JPAs	6350, 6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	5,072.00	5,893.00	334.26	5,893.00	0.00	0.0%
Other Debt Service - Principal		7439	64,094.00	72,373.00	1,911.36	53,373.00	19,000.00	26.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			69,166.00	78,266.00	2,245.62	59,266.00	19,000.00	24.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,683,689.00)	(1,704,832.00)	(74,906.44)	(1,720,008.00)	15,176.00	-0.9%
Transfers of Indirect Costs - Interfund		7350	(568,536.00)	(570,491.00)	0.00	(531,330.00)	(39,161.00)	6.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,252,225.00)	(2,275,323.00)	(74,906.44)	(2,251,338.00)	(23,985.00)	1.1%
TOTAL, EXPENDITURES			122,714,403.00	123,853,796.00	32,502,292.96	126,607,182.00	(2,753,386.00)	-2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(11,735,166.00)	(11,735,166.00)	(3,939,211.00)	(11,429,423.00)	305,743.00	-2.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,735,166.00)	(11,735,166.00)	(3,939,211.00)	(11,429,423.00)	305,743.00	-2.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(11,435,166.00)	(11,435,166.00)	(3,939,211.00)	(11,129,423.00)	305,743.00	-2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	6,233,493.00	6,233,493.00	2,077,831.00	6,276,107.00	42,614.00	0.7%
2) Federal Revenue		8100-8299	12,555,965.00	14,180,790.00	1,330,610.49	15,130,728.00	949,938.00	6.7%
3) Other State Revenue		8300-8599	13,941,072.00	14,928,263.00	4,763,804.82	15,438,583.00	510,320.00	3.4%
4) Other Local Revenue		8600-8799	19,872,420.00	20,598,590.00	832,563.22	20,905,899.00	307,309.00	1.5%
5) TOTAL, REVENUES			52,602,950.00	55,941,136.00	9,004,809.53	57,751,317.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,718,383.00	19,610,450.00	4,242,182.55	19,674,602.00	(64,152.00)	-0.3%
2) Classified Salaries		2000-2999	14,113,806.00	14,330,170.00	4,318,337.09	14,577,624.00	(247,454.00)	-1.7%
3) Employee Benefits		3000-3999	11,167,476.00	11,328,484.00	3,167,622.99	11,325,856.00	2,628.00	0.0%
4) Books and Supplies		4000-4999	6,253,474.00	11,505,945.00	2,270,467.47	12,749,885.00	(1,243,940.00)	-10.8%
5) Services and Other Operating Expenditures		5000-5999	5,797,492.00	6,599,776.00	1,364,765.85	6,647,053.00	(47,277.00)	-0.7%
6) Capital Outlay		6000-6999	109,174.00	248,609.00	178,984.00	248,609.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,475,099.00	6,243,742.00	2,782,627.39	6,243,742.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,683,689.00	1,704,832.00	74,906.44	1,720,008.00	(15,176.00)	-0.9%
9) TOTAL, EXPENDITURES			63,318,593.00	71,572,008.00	18,399,893.78	73,187,379.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,715,643.00)	(15,630,872.00)	(9,395,084.25)	(15,436,062.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	932,691.00	0.00	932,691.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	11,735,166.00	11,735,166.00	3,939,211.00	11,429,423.00	(305,743.00)	-2.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,735,166.00	10,802,475.00	3,939,211.00	10,496,732.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,019,523.00	(4,828,397.00)	(5,455,873.25)	(4,939,330.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,966,736.00	9,788,998.97		9,788,998.97	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,966,736.00	9,788,998.97		9,788,998.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,966,736.00	9,788,998.97		9,788,998.97		
2) Ending Balance, June 30 (E + F1e)			9,986,259.00	4,960,601.97		4,849,668.97		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
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	6,553,259.00	2,883,064.96		2,772,131.96		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	3,433,000.00	2,077,537.01		2,077,537.01		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	298,384.00	298,384.00	99,461.00	300,424.00	2,040.00	0.7%
Special Education ADA Transfer	6500	8091	5,935,109.00	5,935,109.00	1,978,370.00	5,975,683.00	40,574.00	0.7%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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	0.0%
TOTAL, REVENUE LIMIT SOURCES			6,233,493.00	6,233,493.00	2,077,831.00	6,276,107.00	42,614.00	0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,990,016.00	3,990,016.00	0.00	4,237,470.00	247,454.00	6.2%
Special Education Discretionary Grants		8182	181,180.00	181,180.00	0.00	245,504.00	64,324.00	35.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,001,553.00	1,088,641.00	22,576.08	1,088,641.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	6,939,334.00	8,134,408.00	1,009,397.09	8,682,578.00	548,170.00	6.7%
Vocational and Applied Technology Education	3500-3699	8290	125,528.00	125,528.00	0.00	125,528.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Safe and Drug Free Schools	3700-3799	8290	90,564.00	195,978.00	105,447.58	195,968.00	(10.00)	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	227,790.00	465,039.00	193,189.74	555,039.00	90,000.00	19.4%
TOTAL, FEDERAL REVENUE			12,555,965.00	14,180,790.00	1,330,610.49	15,130,728.00	949,938.00	6.7%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311						
Prior Years	0000	8319						
Community Day School Funding								
Current Year	2430	8311	282,295.00	282,295.00	79,925.00	243,014.00	(39,281.00)	-13.9%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6350-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6350-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	182,479.00	182,479.00	69,851.00	182,479.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,177,487.00	1,259,323.00	230,960.00	1,259,323.00	0.00	0.0%
School Improvement Program	7260-7265	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,166,930.00	2,317,572.00	463,514.00	2,647,192.00	329,620.00	14.2%
Spec. Ed. Transportation	7240	8311	573,401.00	653,253.00	112,471.00	653,253.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00		
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	512,505.00	512,505.00	3,504.19	512,505.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590	334,871.00	336,280.00	0.00	336,280.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	731,500.00	756,850.00	0.00	756,850.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	1,524,430.00	1,603,100.00	1,628,283.00	1,786,288.00	183,188.00	11.4%
Staff Development	7294, 7295, 7296	8590	196,361.00	9,361.00	0.00	9,361.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	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	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	34,256.00	264,967.00	75,573.72	264,967.00	0.00	0.0%
Healthy Start	6240-6245	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	56,399.00	60,690.00	0.00	60,690.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Professional Development Block Grant	7393	8590	549,616.00	587,721.00	470,177.00	587,721.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590	438,895.00	425,781.00	340,443.00	469,476.00	43,695.00	10.3%
School and Library Improvement Block Grant	7395	8590	1,059,148.00	1,132,582.00	906,066.00	1,132,582.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,120,499.00	4,543,504.00	383,036.91	4,536,602.00	(6,902.00)	-0.2%
TOTAL, OTHER STATE REVENUE			13,941,072.00	14,928,263.00	4,763,804.82	15,438,583.00	(510,320.00)	3.4%
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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	3,482,041.00	3,482,041.00	38,098.57	3,482,041.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	225,000.00	225,000.00	112,144.50	225,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	5,900,628.00	5,900,628.00	6,325.75	5,900,628.00	0.00	0.0%
Interagency Services	All Other	8677	1,009,363.00	1,009,363.00	0.00	1,009,363.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) A		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	445,000.00	1,171,170.00	109,697.40	1,181,518.00	10,348.00	0.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	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	8,810,388.00	8,810,388.00	566,297.00	9,107,349.00	296,961.00	3.4%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,872,420.00	20,598,590.00	832,563.22	20,905,899.00	307,309.00	1.5%
TOTAL, REVENUES			52,602,950.00	55,941,136.00	9,004,809.53	57,751,317.00	1,810,181.00	3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	14,117,979.00	13,871,140.00	2,904,926.30	13,935,292.00	(64,152.00)	-0.5%
Certificated Pupil Support Salaries		1200	3,789,875.00	3,730,205.00	731,557.49	3,730,205.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,549,034.00	1,751,093.00	561,583.48	1,751,093.00	0.00	0.0%
Other Certificated Salaries		1900	261,495.00	258,012.00	44,115.28	258,012.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			19,718,383.00	19,610,450.00	4,242,182.55	19,674,602.00	(64,152.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,635,560.00	4,755,367.00	951,300.69	5,002,821.00	(247,454.00)	-5.2%
Classified Support Salaries		2200	6,501,510.00	6,442,351.00	2,224,763.80	6,442,351.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	631,260.00	631,369.00	300,042.95	631,369.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,035,608.00	1,107,372.00	485,161.11	1,107,372.00	0.00	0.0%
Other Classified Salaries		2900	1,309,868.00	1,393,711.00	357,068.54	1,393,711.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,113,806.00	14,330,170.00	4,318,337.09	14,577,624.00	(247,454.00)	-1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,590,497.00	1,629,511.00	335,556.84	1,629,511.00	0.00	0.0%
PERS		3201-3202	2,186,001.00	2,243,381.00	643,322.66	2,243,381.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,355,530.00	1,398,133.00	365,954.05	1,398,133.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,523,912.00	4,493,773.00	1,446,702.84	4,491,145.00	2,628.00	0.1%
Unemployment Insurance		3501-3502	101,506.00	106,750.00	25,976.87	106,750.00	0.00	0.0%
Workers' Compensation		3601-3602	796,866.00	822,538.00	203,842.94	822,538.00	0.00	0.0%
OPEB, Allocated		3701-3702	148,084.00	155,307.00	37,060.95	155,307.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	391,695.00	405,706.00	109,205.84	405,706.00	0.00	0.0%
Other Employee Benefits		3901-3902	73,385.00	73,385.00	0.00	73,385.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,167,476.00	11,328,484.00	3,167,622.99	11,325,856.00	2,628.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,586,935.00	1,757,842.00	1,252,452.66	1,955,654.00	(197,812.00)	-11.3%
Books and Other Reference Materials		4200	297,524.00	239,703.00	11,387.51	239,703.00	0.00	0.0%
Materials and Supplies		4300	4,007,662.00	9,051,147.00	901,049.85	10,097,275.00	(1,046,128.00)	-11.6%
Noncapitalized Equipment		4400	325,353.00	421,253.00	105,577.45	421,253.00	0.00	0.0%
Food		4700	36,000.00	36,000.00	0.00	36,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,253,474.00	11,505,945.00	2,270,467.47	12,749,885.00	(1,243,940.00)	-10.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	928,223.00	1,041,240.00	20,516.49	1,041,240.00	0.00	0.0%
Travel and Conferences		5200	312,855.00	392,953.00	166,495.42	393,730.00	(777.00)	-0.2%
Dues and Memberships		5300	25,567.00	22,671.00	7,822.21	22,671.00	0.00	0.0%
Insurance		5400-5450	34,254.00	34,254.00	0.00	34,254.00	0.00	0.0%
Operations and Housekeeping Services		5500	43,231.00	43,231.00	29,491.07	43,231.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	980,246.00	1,076,254.00	379,580.14	1,121,254.00	(45,000.00)	-4.2%
Transfers of Direct Costs		5710	155,783.00	233,259.00	175,496.99	233,259.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(36,714.00)	(36,714.00)	0.00	(36,714.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,293,159.00	3,718,796.00	559,670.93	3,720,296.00	(1,500.00)	0.0%
Communications		5900	60,888.00	73,832.00	25,692.60	73,832.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,797,492.00	6,599,776.00	1,364,765.85	6,647,053.00	(47,277.00)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	101,674.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	7,500.00	248,609.00	178,984.00	248,609.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			109,174.00	248,609.00	178,984.00	248,609.00	0.00	0.0%
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	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	2,258,919.00	3,149,093.00	1,171,585.86	3,149,093.00	0.00	0.0%
Other Debt Service - Principal		7439	2,216,180.00	3,094,649.00	1,611,041.53	3,094,649.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,475,099.00	6,243,742.00	2,782,627.39	6,243,742.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,683,689.00	1,704,832.00	74,906.44	1,720,008.00	(15,176.00)	-0.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,683,689.00	1,704,832.00	74,906.44	1,720,008.00	(15,176.00)	-0.9%
TOTAL, EXPENDITURES			63,318,593.00	71,572,008.00	18,399,893.78	73,187,379.00	(1,615,371.00)	-2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	932,691.00	0.00	932,691.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	932,691.00	0.00	932,691.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	11,735,166.00	11,735,166.00	3,939,211.00	11,429,423.00	(305,743.00)	-2.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			11,735,166.00	11,735,166.00	3,939,211.00	11,429,423.00	(305,743.00)	-2.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,735,166.00	10,802,475.00	3,939,211.00	10,496,732.00	305,743.00	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	130,276,237.00	131,123,256.00	37,465,457.08	131,123,256.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,537,965.00	15,162,790.00	1,330,610.49	15,987,728.00	824,938.00	5.4%
3) Other State Revenue		8300-8599	23,887,681.00	25,040,661.00	5,432,613.94	25,596,977.00	556,316.00	2.2%
4) Other Local Revenue		8600-8799	21,063,905.00	21,789,575.00	1,353,919.40	22,918,003.00	1,128,428.00	5.2%
5) TOTAL, REVENUES			188,765,788.00	193,116,282.00	45,582,600.91	195,625,964.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	89,622,498.00	89,541,683.00	19,604,142.34	90,072,418.00	(530,735.00)	-0.6%
2) Classified Salaries		2000-2999	30,686,903.00	30,932,839.00	9,291,930.73	31,756,624.00	(823,785.00)	-2.7%
3) Employee Benefits		3000-3999	35,658,373.00	35,809,554.00	10,644,210.93	36,519,880.00	(710,326.00)	-2.0%
4) Books and Supplies		4000-4999	9,037,428.00	15,150,382.00	3,178,389.63	16,807,777.00	(1,657,395.00)	-10.9%
5) Services and Other Operating Expenditures		5000-5999	16,919,341.00	17,827,977.00	5,078,250.15	18,404,915.00	(576,938.00)	-3.2%
6) Capital Outlay		6000-6999	132,724.00	411,852.00	320,389.95	461,269.00	(49,417.00)	-12.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,544,265.00	6,322,008.00	2,784,873.01	6,303,008.00	19,000.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(568,536.00)	(570,491.00)	0.00	(531,330.00)	(39,161.00)	6.9%
9) TOTAL, EXPENDITURES			186,032,996.00	195,425,804.00	50,902,186.74	199,794,561.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,732,792.00	(2,309,522.00)	(5,319,585.83)	(4,168,597.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	932,691.00	0.00	932,691.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00		
4) TOTAL, OTHER FINANCING SOURCES/USES			300,000.00	(632,691.00)	0.00	(632,691.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,032,792.00	(2,942,213.00)	(5,319,585.83)	(4,801,288.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,472,508.00	21,687,938.34		21,687,938.34	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,472,508.00	21,687,938.34		21,687,938.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,472,508.00	21,687,938.34		21,687,938.34		
2) Ending Balance, June 30 (E + F1e)			22,505,300.00	18,745,725.34		16,886,650.34		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	215,085.00	215,085.00		337,660.00		
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	6,553,259.00	2,883,064.96		2,772,131.96		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	8,688,653.00	11,235,483.38		7,415,596.93		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	7,023,303.00	4,387,092.00		6,336,261.45		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	102,858,123.00	103,705,142.00	32,854,370.00	102,998,260.00	(706,882.00)	-0.7%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	418,576.00	418,576.00	0.00	415,172.00	(3,404.00)	-0.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	23,996,504.00	23,996,504.00	0.00	24,561,170.00	564,666.00	2.4%
Unsecured Roll Taxes		8042	1,167,993.00	1,167,993.00	1,237,996.17	1,261,402.00	93,409.00	8.0%
Prior Years' Taxes		8043	5,074,508.00	5,074,508.00	2,537,204.36	6,264,321.00	1,189,813.00	23.4%
Supplemental Taxes		8044	2,470,923.00	2,470,923.00	580,998.03	858,813.00	(1,612,110.00)	-65.2%
Education Revenue Augmentation Fund (ERAF)		8045	(6,541,716.00)	(6,541,716.00)	0.00	(6,067,208.00)	474,508.00	-7.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			129,494,911.00	130,341,930.00	37,210,568.56	130,341,930.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(6,233,493.00)	(6,233,493.00)	(2,077,831.00)	(6,276,107.00)	(42,614.00)	0.7%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	298,384.00	298,384.00	99,461.00	300,424.00	2,040.00	0.7%
Special Education ADA Transfer	6500	8091	5,935,109.00	5,935,109.00	1,978,370.00	5,975,683.00	40,574.00	0.7%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	913,613.00	913,613.00	279,371.52	913,613.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(132,287.00)	(132,287.00)	(24,483.00)	(132,287.00)	0.00	0.0%
Property Taxes Transfers		8097	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	0.0%
TOTAL, REVENUE LIMIT SOURCES			130,276,237.00	131,123,256.00	37,465,457.08	131,123,256.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,990,016.00	3,990,016.00	0.00	4,237,470.00	247,454.00	6.2%
Special Education Discretionary Grants		8182	181,180.00	181,180.00	0.00	245,504.00	64,324.00	35.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	17,000.00	17,000.00	0.00	17,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,001,553.00	1,088,641.00	22,576.08	1,088,641.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	6,939,334.00	8,134,408.00	1,009,397.09	8,682,578.00	548,170.00	6.7%
Vocational and Applied Technology Education	3500-3699	8290	125,528.00	125,528.00	0.00	125,528.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Safe and Drug Free Schools	3700-3799	8290	90,564.00	195,978.00	105,447.58	195,968.00	(10.00)	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	1,192,790.00	1,430,039.00	193,189.74	1,395,039.00	(35,000.00)	-2.4%
TOTAL, FEDERAL REVENUE			13,537,965.00	15,162,790.00	1,330,610.49	15,987,728.00	824,938.00	5.4%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	1,592,634.00	1,592,634.00	650,228.00	1,216,122.00	(376,512.00)	-23.6%
Prior Years	0000	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day School Funding								
Current Year	2430	8311	282,295.00	282,295.00	79,925.00	243,014.00	(39,281.00)	-13.9%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6350-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6350-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	182,479.00	182,479.00	69,851.00	182,479.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,177,487.00	1,259,323.00	230,960.00	1,259,323.00	0.00	0.0%
School Improvement Program	7260-7265	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,166,930.00	2,317,572.00	463,514.00	2,647,192.00	329,620.00	14.2%
Spec. Ed. Transportation	7240	8311	573,401.00	653,253.00	112,471.00	653,253.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	5,445,237.00	5,679,360.00	0.00	6,101,868.00	422,508.00	7.4%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	3,268,643.00	3,200,309.00	1,855.31	3,200,309.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590	334,871.00	336,280.00	0.00	336,280.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	731,500.00	756,850.00	0.00	756,850.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	1,524,430.00	1,603,100.00	1,628,283.00	1,786,288.00	183,188.00	11.4%
Staff Development	7294, 7295, 7296	8590	196,361.00	9,361.00	0.00	9,361.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	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	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	34,256.00	264,967.00	75,573.72	264,967.00	0.00	0.0%
Healthy Start	6240-6245	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	56,399.00	60,690.00	0.00	60,690.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Professional Development Block Grant	7393	8590	549,616.00	587,721.00	470,177.00	587,721.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590	438,895.00	425,781.00	340,443.00	469,476.00	43,695.00	10.3%
School and Library Improvement Block Grant	7395	8590	1,059,148.00	1,132,582.00	906,066.00	1,132,582.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,273,099.00	4,696,104.00	403,266.91	4,689,202.00	(6,902.00)	-0.1%
TOTAL, OTHER STATE REVENUE			23,887,681.00	25,040,661.00	5,432,613.94	25,596,977.00	556,316.00	2.2%
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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	3,482,041.00	3,482,041.00	38,098.57	3,482,041.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	10,197.60	0.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	120,000.00	120,000.00	39,091.75	120,000.00	0.00	0.0%
Interest		8660	500,000.00	500,000.00	12,351.93	500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	225,000.00	225,000.00	112,144.50	225,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	5,900,628.00	5,900,628.00	6,325.75	5,900,628.00	0.00	0.0%
Interagency Services	All Other	8677	1,009,363.00	1,009,363.00	0.00	1,009,363.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,016,485.00	1,742,155.00	569,412.30	2,573,622.00	831,467.00	47.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	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	8,810,388.00	8,810,388.00	566,297.00	9,107,349.00	296,961.00	3.4%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	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	0.0%

2008-09 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,063,905.00	21,789,575.00	1,353,919.40	22,918,003.00	1,128,428.00	5.2%
TOTAL, REVENUES			188,765,788.00	193,116,282.00	45,582,600.91	195,625,964.00	2,509,682.00	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	74,746,617.00	74,539,230.00	15,329,074.32	74,957,464.00	(418,234.00)	-0.6%
Certificated Pupil Support Salaries		1200	5,522,551.00	5,570,444.00	1,137,320.05	5,570,444.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,918,168.00	9,000,330.00	3,054,594.11	9,112,831.00	(112,501.00)	-1.2%
Other Certificated Salaries		1900	435,162.00	431,679.00	83,153.86	431,679.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			89,622,498.00	89,541,683.00	19,604,142.34	90,072,418.00	(530,735.00)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,835,814.00	4,945,688.00	1,124,414.26	5,313,142.00	(367,454.00)	-7.4%
Classified Support Salaries		2200	12,309,872.00	12,250,613.00	3,941,732.39	12,646,013.00	(395,400.00)	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	3,206,383.00	3,207,628.00	1,183,453.89	3,207,628.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,113,766.00	7,206,952.00	2,296,290.21	7,267,883.00	(60,931.00)	-0.8%
Other Classified Salaries		2900	3,221,068.00	3,321,958.00	746,039.98	3,321,958.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			30,686,903.00	30,932,839.00	9,291,930.73	31,756,624.00	(823,785.00)	-2.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,288,696.00	7,346,922.00	1,598,565.17	7,397,853.00	(50,931.00)	-0.7%
PERS		3201-3202	4,812,729.00	4,866,159.00	1,395,987.12	4,935,973.00	(69,814.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	3,619,914.00	3,652,984.00	928,344.05	3,652,984.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	15,329,621.00	15,293,890.00	4,944,157.03	15,225,227.00	68,663.00	0.4%
Unemployment Insurance		3501-3502	360,956.00	365,185.00	86,967.11	365,185.00	0.00	0.0%
Workers' Compensation		3601-3602	2,834,260.00	2,850,488.00	682,467.75	2,850,488.00	0.00	0.0%
OPEB, Allocated		3701-3702	526,792.00	532,435.00	125,339.98	532,435.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	812,020.00	813,588.00	276,242.69	813,588.00	0.00	0.0%
Other Employee Benefits		3901-3902	73,385.00	87,903.00	606,140.03	746,147.00	(658,244.00)	-748.8%
TOTAL, EMPLOYEE BENEFITS			35,658,373.00	35,809,554.00	10,644,210.93	36,519,880.00	(710,326.00)	-2.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,586,935.00	1,757,847.00	1,266,994.03	1,955,659.00	(197,812.00)	-11.3%
Books and Other Reference Materials		4200	300,874.00	253,012.00	12,608.85	253,012.00	0.00	0.0%
Materials and Supplies		4300	6,713,811.00	12,542,411.00	1,731,350.69	14,001,994.00	(1,459,583.00)	-11.6%
Noncapitalized Equipment		4400	399,808.00	561,112.00	167,436.06	561,112.00	0.00	0.0%
Food		4700	36,000.00	36,000.00	0.00	36,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,037,428.00	15,150,382.00	3,178,389.63	16,807,777.00	(1,657,395.00)	-10.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,368,223.00	1,481,240.00	60,345.83	1,481,240.00	0.00	0.0%
Travel and Conferences		5200	494,816.00	582,766.00	237,161.57	592,543.00	(9,777.00)	-1.7%
Dues and Memberships		5300	75,372.00	73,953.00	47,090.03	73,953.00	0.00	0.0%
Insurance		5400-5450	785,254.00	785,254.00	766,209.00	785,254.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,098,905.00	5,098,905.00	1,890,081.68	5,348,905.00	(250,000.00)	-4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,642,159.00	1,783,435.00	614,188.28	1,905,797.00	(122,362.00)	-6.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(40,964.00)	(43,889.00)	(2,129.92)	(83,050.00)	39,161.00	-89.2%
Professional/Consulting Services and Operating Expenditures		5800	6,220,997.00	6,773,851.00	1,117,708.80	7,007,811.00	(233,960.00)	-3.5%
Communications		5900	1,274,579.00	1,292,462.00	347,594.88	1,292,462.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,919,341.00	17,827,977.00	5,078,250.15	18,404,915.00	(576,938.00)	-3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	101,674.00	77,300.00	74,045.00	77,300.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	31,050.00	334,552.00	246,344.95	383,969.00	(49,417.00)	-14.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			132,724.00	411,852.00	320,389.95	461,269.00	(49,417.00)	-12.0%
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	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	2,263,991.00	3,154,986.00	1,171,920.12	3,154,986.00	0.00	0.0%
Other Debt Service - Principal		7439	2,280,274.00	3,167,022.00	1,612,952.89	3,148,022.00	19,000.00	0.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,544,265.00	6,322,008.00	2,784,873.01	6,303,008.00	19,000.00	0.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(568,536.00)	(570,491.00)	0.00	(531,330.00)	(39,161.00)	6.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(568,536.00)	(570,491.00)	0.00	(531,330.00)	(39,161.00)	6.9%
TOTAL, EXPENDITURES			186,032,996.00	195,425,804.00	50,902,186.74	199,794,561.00	(4,368,757.00)	-2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	932,691.00	0.00	932,691.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	932,691.00	0.00	932,691.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00		
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			300,000.00	(632,691.00)	0.00	(632,691.00)	0.00	0.0%

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	14,548.99	14,548.99	14,078.29	14,548.99	0.00	0%
2. Special Education	668.18	668.18	646.56	668.18	0.00	0%
HIGH SCHOOL						
3. General Education	6,359.05	6,359.05	6,153.32	6,359.05	0.00	0%
4. Special Education	379.55	379.55	367.27	379.55	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	36.29	36.29	36.29	36.29	0.00	0%
6. Special Education	31.19	31.19	30.97	31.19	0.00	0%
7. TOTAL, K-12 ADA	22,023.25	22,023.25	21,312.70	22,023.25	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)	0.00	0.00	0.00	0.00	0.00	0%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students	45.00	45.00	45.00	45.00	0.00	0%
11. Adults Enrolled, State Apportioned	155.00	173.36	173.36	173.36	0.00	0%
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)	0.00	0.00	0.00	0.00	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	200.00	218.36	218.36	218.36	0.00	0%
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	22,223.25	22,241.61	21,531.06	22,241.61	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary	410,000.00	410,000.00	671,296.00	671,296.00	261,296.00	64%
17. High School	240,000.00	240,000.00	158,704.00	158,704.00	(81,296.00)	-34%
18. TOTAL, SUPPLEMENTAL HOURS	650,000.00	650,000.00	830,000.00	830,000.00	180,000.00	28%

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. ADA for 5th & 6th Hours	31.00	31.00	26.40	26.40	(4.60)	-15%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	81.60	81.60	69.59	69.59	(12.01)	-15%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	135.00	345.00	345.00	210.00	156%
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	111.27	158.95	158.95	158.95	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	111.27	158.95	158.95	158.95	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	5,792.80	5,792.80	5,792.80
2. Inflation Increase	0041	329.00	329.00	329.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,121.80	6,121.80	6,121.80
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,121.80	6,121.80	6,121.80
b. Revenue Limit ADA	0033	22,023.25	22,023.25	22,023.25
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	134,821,931.85	134,821,931.85	134,821,931.85
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	2,685,160.00	2,685,160.00	2,685,160.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0138	174,221.00	174,221.00	174,221.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	137,681,312.85	137,681,312.85	137,681,312.85
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.94643	0.95290	0.95290
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	130,305,724.92	131,196,523.01	131,196,523.01
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	363,038.00	363,038.00	363,038.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	913,613.00	913,613.00	913,613.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(550,575.00)	(550,575.00)	(550,575.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	129,755,149.92	130,645,948.01	130,645,948.01

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0117	26,586,788.00	26,586,788.00	27,293,670.00
26. Miscellaneous Funds	0078	0.00	0.00	0.00
27. Community Redevelopment Funds	0079	50,000.00	50,000.00	50,000.00
28. Less: Charter Schools In-lieu Taxes	0124	132,287.00	132,287.00	132,287.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	26,504,501.00	26,504,501.00	27,211,383.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	103,250,648.92	104,141,447.01	103,434,565.01
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	392,526.00	436,305.01	436,305.01
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention and Low STAR Score Programs	9003			
36. Apprenticeship Funding	9006			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	0493	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(392,526.00)	(436,305.01)	(436,305.01)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	102,858,122.92	103,705,142.00	102,998,260.00

OTHER NON REVENUE LIMIT ITEMS (Should be recorded in Object 8311)				
43. Core Academic Program	9001	328,970.00	328,970.00	450,303.00
44. California High School Exit Exam	9002	530,400.00	530,400.00	359,040.00
45. Pupil Promotion and Retention and Low STAR Score Programs	9003	733,264.00	733,264.00	263,979.00
46. Apprenticeship Funding	9006	0.00	0.00	0.00
47. Community Day School Additional Funding	9007	282,295.00	282,295.00	243,014.00

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

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. First Interim Projected Year Totals data for Current Year are extracted. If First Interim Form MYPI exists, Projected Year Totals data will be extracted for the two subsequent years; if not, enter data into the second column.

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2008-09)	22,023.25	22,023.25	0.0%	Met
1st Subsequent Year (2009-10)	21,693.91	21,312.70	-1.8%	Met
2nd Subsequent Year (2010-11)	21,477.64	20,881.42	-2.8%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Decline in enrollment is now projected to last longer than anticipated in the adopted budget due to continued housing downturn and global financial crisis

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2008-09)	23,126	22,856	-1.2%	Met
1st Subsequent Year (2009-10)	22,785	22,625	-0.7%	Met
2nd Subsequent Year (2010-11)	22,560	22,399	-0.7%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2005-06)	20,982	22,368	93.8%
Second Prior Year (2006-07)	21,926	23,541	93.1%
First Prior Year (2007-08)	22,020	23,576	93.4%
Historical Average Ratio:			93.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2008-09)	21,245	22,856	93.0%	Met
1st Subsequent Year (2009-10)	20,814	22,625	92.0%	Met
2nd Subsequent Year (2010-11)	20,606	22,399	92.0%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Revenue Limit Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2008-09)	129,494,911.00		
1st Subsequent Year (2009-10)	133,624,694.00	126,153,177.00	-5.6%	Not Met
2nd Subsequent Year (2010-11)	135,812,800.00	127,912,834.00	-5.8%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

- 1a. STANDARD NOT MET - Projected revenue limit has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting revenue limit.

Explanation:
(required if NOT met)

Subsequent to the adoption of the district's 2008-09 budget, it has been recommended that deficits be applied to the two subsequent years revenue limit funding. Hemet's first interim revenue projections for 2009-10 & 2010-11 reflect those deficit factors.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2005-06)	95,566,256.15	103,615,026.70	92.2%
Second Prior Year (2006-07)	106,447,020.67	117,582,092.07	90.5%
First Prior Year (2007-08)	114,976,243.65	128,610,705.13	89.4%
Historical Average Ratio:			90.7%

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.7% to 93.7%	87.7% to 93.7%	87.7% to 93.7%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2008-09)	112,770,840.00	126,607,182.00	89.1%	Met
1st Subsequent Year (2009-10)	111,472,062.00	124,868,372.00	89.3%	Met
2nd Subsequent Year (2010-11)	110,878,610.00	123,829,969.00	89.5%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2008-09)	13,537,965.00	15,987,728.00	18.1%	Yes
1st Subsequent Year (2009-10)	12,713,525.00	13,204,267.00	3.9%	No
2nd Subsequent Year (2010-11)	12,840,340.00	12,940,822.00	0.8%	No

Explanation:
(required if Yes)

Current year variance from budget is due to budgeting restricted federal carry over amounts,

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2008-09)	23,887,681.00	25,596,977.00	7.2%	Yes
1st Subsequent Year (2009-10)	23,887,681.00	24,577,359.00	2.9%	No
2nd Subsequent Year (2010-11)	24,575,466.00	24,989,718.00	1.7%	No

Explanation:
(required if Yes)

Increase in current year is a result of budgeting carry over amounts from prior year state categorical programs.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2008-09)	21,063,905.00	22,918,003.00	8.8%	Yes
1st Subsequent Year (2009-10)	20,875,820.00	22,177,157.00	6.2%	Yes
2nd Subsequent Year (2010-11)	20,885,854.00	22,157,444.00	6.1%	Yes

Explanation:
(required if Yes)

Local revenue is projected to be higher in the current year and two subsequent years than amounts originally projected in the adopted budget due to increased revenues from district's Print Shop entrepreneurial activities and reimbursements for salaries and misc expenses for a continuation school/drop-out prevention program managed by an outside vendor, as well as increased funding for Special Education passed through from the local area SELPA.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2008-09)	9,037,428.00	16,807,777.00	86.0%	Yes
1st Subsequent Year (2009-10)	11,190,337.00	11,265,476.00	0.7%	No
2nd Subsequent Year (2010-11)	6,123,758.00	8,952,270.00	46.2%	Yes

Explanation:
(required if Yes)

Increases outside the standard in current year is a result of budgeting carry over balances in restricted programs that were not included in the district's adopted budget. Increased budget for books & supplies in the 2nd year is a result of budgeting \$3.0 million in prior year projected restricted ending balances that were not budgeted in the district's adopted budget.

Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2008-09)	16,919,341.00	18,404,915.00	8.8%	Yes
1st Subsequent Year (2009-10)	18,509,535.00	18,993,328.00	2.6%	No
2nd Subsequent Year (2010-11)	17,942,216.00	18,482,056.00	3.0%	No

Explanation:
(required if Yes)

Increase outside the standard in the current year is a result of budgeting carry over balances and payment to outside vendor for operating a continuation school/drop-out prevention program.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2008-09)	58,489,551.00	64,502,708.00	10.3%	Not Met
1st Subsequent Year (2009-10)	57,477,026.00	59,958,783.00	4.3%	Met
2nd Subsequent Year (2010-11)	58,301,660.00	60,087,984.00	3.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2008-09)	25,956,769.00	35,212,692.00	35.7%	Not Met
1st Subsequent Year (2009-10)	29,699,872.00	30,258,804.00	1.9%	Met
2nd Subsequent Year (2010-11)	24,065,974.00	27,434,326.00	14.0%	Not Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Current year variance from budget is due to budgeting restricted federal carry over amounts,

Explanation:

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

Increase in current year is a result of budgeting carry over amounts from prior year state categorical programs.

Explanation:

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

Local revenue is projected to be higher in the current year and two subsequent years than amounts originally projected in the adopted budget due to increased revenues from district's Print Shop entrepreneurial activities and reimbursements for salaries and misc expenses for a continuation school/drop-out prevention program managed by an outside vendor, as well as increased funding for Special Education passed through from the local area SELPA.

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

Explanation:

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

Increases outside the standard in current year is a result of budgeting carry over balances in restricted programs that were not included in the district's adopted budget. Increased budget for books & supplies in the 2nd year is a result of budgeting \$3.0 million in prior year projected restricted ending balances that were not budgeted in the district's adopted budget.

Explanation:

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

Increase outside the standard in the current year is a result of budgeting carry over balances and payment to outside vendor for operating a continuation school/drop-out prevention program.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

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

DATA ENTRY: Required amounts are extracted in Line 1 but may be overwritten in the second column with the current year amount. Budgeted data that exist for Budget Adoption will be extracted for Line 2; otherwise, enter Budgeted data into the first column. Enter Budgeted data for Line 2 into the second column.

Deferred Maintenance Contribution	Budget Adoption (Form 01CS, Item 7A)	First Interim Projected Year Totals
	1. Required ¹	908,522
2. Budgeted (Contributed) ²	0	932,691
	Status:	Met

¹ Represents the district's prior year deferred maintenance "maximum match" amount released by the California Department of Education. At interim period, the required amount may be overwritten if a current year figure is known.

² Include amounts budgeted per EC Section 17584(b) and unmatched carryover per California Code of Regulations, Title 2, Section 1866.4.4.

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

- Not applicable (district does not participate in the deferred maintenance program)
- Other (explanation must be provided)

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

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter Budget Adoption data into lines 1 and 2. All other data are extracted.

	Budget Adoption 3% Required Minimum Contribution (Form 01CS, Item 7B2c)	Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
	1. OMMA/RMA Contribution	5,580,989.88	5,604,580.00
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		5,604,580.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District's Available Reserves Percentage (Criterion 10C, Line 7)	3.7%	3.0%	3.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	1.2%	1.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2008-09)	138,042.00	126,607,182.00		N/A	Met
1st Subsequent Year (2009-10)	(3,684,285.00)	124,868,372.00		3.0%	Not Met
2nd Subsequent Year (2010-11)	(2,193,655.00)	123,829,969.00		1.8%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Deficit spending in the two subsequent years is a result of recommended/potential deficit factors applied to the district's revenue limit funding source, its primary revenue source, as a result of on-going budget deficits at the state level. As recommended, district reserves were increased in prior years to help off-set the future potential reductions at the state level. Should deficits at the state level continue beyond the 2nd subsequent year, the district will evaluate expenditures and staffing levels and make cuts where necessary to remain financially viable.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2008-09)	16,886,650.34	Met
1st Subsequent Year (2009-10)	10,065,441.34	Met
2nd Subsequent Year (2010-11)	7,871,786.34	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2008-09)	2,020,754.43	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA		
5% or \$55,000 (greater of)	0	to	300
4% or \$55,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District Estimated P-2 ADA (Criterion 3, Item 3B)	21,245	20,814	20,606
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	200,727,252.00	193,741,297.00	191,015,424.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	200,727,252.00	193,741,297.00	191,015,424.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,021,817.56	5,812,238.91	5,730,462.72
6. Reserve Standard - by Amount (\$55,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	6,021,817.56	5,812,238.91	5,730,462.72

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years. If Fund 17 does not exist, enter data for the current and two subsequent years, as appropriate.

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	7,415,596.93	5,812,239.00	5,730,463.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00	10,184.37	65,918.37
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	(0.90)	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	67,143.60	67,143.60	67,143.60
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00		
6. District's Available Reserves Amount (Sum lines 1 thru 5)	7,482,739.63	5,889,566.97	5,863,524.97
7. District's Available Reserves Percentage (Line 6 divided by Section 10B, Line 3)	3.7%	3.0%	3.1%
District's Reserve Standard (Section 10B, Line 7):	6,021,817.56	5,812,238.91	5,730,462.72
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. Enter data into the second column, except for Current Year Contributions, which are extracted.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2008-09)	(11,735,166.00)	(11,429,423.00)	-2.6%	(305,743.00)	Met
1st Subsequent Year (2009-10)	(12,362,606.00)	(11,658,011.00)	-5.7%	(704,595.00)	Not Met
2nd Subsequent Year (2010-11)	(12,733,484.00)	(12,774,591.00)	0.3%	41,107.00	Met
1b. Transfers In, General Fund *					
Current Year (2008-09)	300,000.00	300,000.00	0.0%	0.00	Met
1st Subsequent Year (2009-10)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2010-11)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2008-09)	0.00	932,691.00	New	932,691.00	Not Met
1st Subsequent Year (2009-10)	950,000.00	950,000.00	0.0%	0.00	Met
2nd Subsequent Year (2010-11)	969,000.00	969,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

Continued declines in enrollment will require a smaller contribution to Special Ed and Community day schools in 2009-10. Additionally, reduced overall expenditures will reduce the amount equivalent to 3% of general fund expenditures for the routine maintenance contribution.

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

District match to Deferred Maintenance was not originally budgeted as it was not included in teh May Revise. The funds were held in reserve pending adoption of the state budget. The match was included in the adopted state budget and the district has revised its budget to reflect the required match to F14.

- 1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2008
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	varies	03, 06, 11, 25- All	03, 06, 11, 25 - 7438/7439	6,336,285
Certificates of Participation	30	06-8625	06/7438/7439	55,765,000
General Obligation Bonds	30	51/8611-8614,8571, 8660	51/7433-7434	154,880,000
Supp Early Retirement Program	5 and 10	03-All	03/3900	3,931,787
State School Building Loans				
Compensated Absences	varies	all	all funds - obj codes 1000-3999	1,000,000

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

Lease Revenue Bonds	19	13-all	13-7438/7439	4,710,000
QZAB	12	06-8625	06-7439	3,583,645

Type of Commitment (continued)	Prior Year (2007-08) Annual Payment (P & I)	Current Year (2008-09) Annual Payment (P & I)	1st Subsequent Year (2009-10) Annual Payment (P & I)	2nd Subsequent Year (2010-11) Annual Payment (P & I)
Capital Leases	4,411,141	1,297,958	1,290,810	1,178,101
Certificates of Participation	1,559,184	3,085,038	3,092,046	3,197,745
General Obligation Bonds	6,284,654	6,300,000	6,300,000	6,300,000
Supp Early Retirement Program	727,002	801,244	790,897	783,614
State School Building Loans				
Compensated Absences	50,000	50,000	50,000	50,000

Other Long-term Commitments (continued):

Lease Revenue Bonds	370,926	369,126	367,126	366,006
QZAB	275,665	275,665	275,665	275,665
Total Annual Payments:	13,678,572	12,179,031	12,166,544	12,151,131
Has total annual payment increased over prior year (2007-08)?		No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4, as applicable.

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities? (If Yes, complete items 2 and 4)
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? (If Yes, complete items 3 and 4)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. OPEB actuarial accrued liability (AAL)	26,724,934.00	
b. OPEB unfunded actuarial accrued liability (UAAL)	26,724,934.00	
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jan 01, 2007	

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)		
Current Year (2008-09)	3,418,208.00	
1st Subsequent Year (2009-10)	3,418,208.00	
2nd Subsequent Year (2010-11)	3,418,208.00	
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2008-09)	549,485.00	555,074.00
1st Subsequent Year (2009-10)	465,300.00	
2nd Subsequent Year (2010-11)	465,300.00	
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2008-09)	549,485.00	
1st Subsequent Year (2009-10)	465,300.00	
2nd Subsequent Year (2010-11)	465,300.00	
d. Number of retirees receiving OPEB benefits		
Current Year (2008-09)	172	
1st Subsequent Year (2009-10)	141	
2nd Subsequent Year (2010-11)	141	

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4, as applicable.

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

Yes

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities? (If Yes, complete items 2 and 4)

No

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions? (If Yes, complete items 3 and 4)

No

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	3,072,099.00	
b. Unfunded liability for self-insurance programs	(7,617,901.00)	

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2008-09)	15,711,652.00	
1st Subsequent Year (2009-10)	15,476,000.00	
2nd Subsequent Year (2010-11)	15,321,217.00	
b. Amount contributed (funded) for self-insurance programs		
Current Year (2008-09)	15,711,652.00	
1st Subsequent Year (2009-10)	15,476,000.00	
2nd Subsequent Year (2010-11)	15,321,217.00	

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8A. If No, enter data, as applicable, in the remainder of section S8A; there are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?
If Yes, skip to section S8B.
If No, continue with section S8A.

No

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,165.0	1,100.0	1,081.5	1,073.5

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
--	---------------------------	----------------------------------	----------------------------------

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

909,195

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
0	0	0

7. Amount included for any tentative salary increases

0	0	0
---	---	---

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

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

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
No	No	No
13,350	14,685	16,153
68%	61%	56%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
1,431,802	1,454,712	1,454,949
0.0%	0.0%	0.0%

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

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

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8B. If No, enter data, as applicable, in the remainder of section S8B; there are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
If Yes, skip to section S8C.
If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of classified (non-management) FTE positions	752.7	742.4	742.4	732.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

371,553

7. Amount included for any tentative salary increases

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
	0	0	0

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

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
14,400	15,840	17,424
50%	45%	41%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
525,208	594,484	603,996
0.0%	0.0%	0.0%

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

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

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." If Yes or n/a, nothing further is needed for section S8C. If No, enter data, as applicable, in the remainder of section S8C; there are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of management, supervisor, and confidential FTE positions	129.3	118.8	118.8	116.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
4. Amount included for any tentative salary increases	0	0	0

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	14,400	15,840	17,424
3. Percent of H&W cost paid by employer	50%	45%	41%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	93,107	101,360	102,085
3. Percent change in step and column over prior year	0.0%	0.0%	0.0%

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	80,516	80,516	72,465
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2008ALL Financial Reporting Software - 2008.2.0
12/7/2008 10:44:43 AM

33-67082-0000000

First Interim
2008-09 Projected Totals
Technical Review Checks

Hemet Unified

Riverside County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOB-8998 - (W) - Categorical Flexibility Transfers (Object 8998) are applicable only to programs specified in Section 12.40 of the annual Budget Act.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations	

must be valid.

PASSED

CHK-GOALxFUNCTION-A - (F) - GOAL and FUNCTION account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

PASSED

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

PASSED

GEN-ADMIN-RESOURCE - (O) - General administration costs (functions 7200-7999, except 7210) have been direct-charged to a restricted resource (resources 2000-9999). General administration costs that are agency-wide, with rare exceptions, should be charged to unrestricted resources (resources 0000-1999). Administration costs charged to a restricted resource are generally program administration and should be coded to an instructional function, such as Function 2100, 2150, or 2420. The following costs should be reviewed and corrected if they are charged to an incorrect resource or function. (NOTE: Beginning 2007-08, general administration costs charged to restricted resources will be excluded from the indirect cost pool.)

EXCEPTION

ACCOUNT					
FD - RS	-PY- GO	- FN - OB	RESOURCE	FUNCTION	VALUE
06-5810-0-0000-7490-4300			5810	7490	235,026.00
Explanation:General administratiion costs in resource 5810 (5921) are related to expenses for the Readiness and Emergency Management (REMS) grant and are appropriately charged to an administrative function.					
06-5810-0-0000-7490-5200			5810	7490	1,963.00
06-5810-0-0000-7490-5800			5810	7490	105.00
06-6020-0-0000-7200-2200			6020	7200	1,100.00
Explanation:General Administrative costs in restricted resources are appropriate based on the required use of the funds by the grantor. Expenses charged to an administrative fundction in resource 6020 (CSIS) are for reimbursement of administrative expenses and salaries related to the implementation of CSIS, CALPADS reporting system.					
06-6020-0-0000-7200-2300			6020	7200	109.00
06-6020-0-0000-7200-2400			6020	7200	38,563.00
06-6020-0-0000-7200-2900			6020	7200	810.00
06-6020-0-0000-7200-3202			6020	7200	6,851.00
06-6020-0-0000-7200-3302			6020	7200	3,350.00
06-6020-0-0000-7200-3402			6020	7200	1,594.00
06-6020-0-0000-7200-3502			6020	7200	134.00
06-6020-0-0000-7200-3602			6020	7200	1,046.00
06-6020-0-0000-7200-3702			6020	7200	195.00
06-6020-0-0000-7200-3802			6020	7200	1,498.00
06-7810-0-0000-7200-4300			7810	7200	1,500.00
Explanation:Administrative expenses projected for resource 7810 are related to the state funds provide for the CBO training programs. and are appropriately charged to an administrative function.					
06-9010-0-0000-7200-5800			9010	7200	192,885.00
Explanation:Expenses charged to an administrative function in restricted resource(s) 9010 are related facilities expenditures charged to redevelopment					

funds that are not related to a specific project such as debt issuance expenses, blueprints, and legal fees.

06-9010-0-0000-7700-4300 9010 7700 43,692.00
Explanation:Expenses charged to resource 9010 are for district-wide technology supplies and equipment charged to local restricted resources established for the Ed Tech Voucher/Microsoft settlement funds and are appropriate and approved by the grantor.

06-9010-0-0000-7700-4400 9010 7700 21,560.00

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

BLOCK-GRANT-TRANSFER - (F) - Categorical Education Block Grant Transfers

(Object 8995) must net to zero by fund. PASSED

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

CAT-TRANSFER - (F) - Categorical Flexibility Transfers (Object 8998) must net to zero by fund. PASSED

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	7157	8590	-4,536.00

Explanation: Fund balance resource - received notice of reduction to prior year award amount

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

FUND	RESOURCE	VALUE
01	7157	-4,536.00

Explanation: Fund balance resource - received notice of reduction to prior year award amount

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

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

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0117), plus Miscellaneous Funds (ID 0078), plus Community Redevelopment Funds (ID 0079), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RLI. PASSED

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

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0117, 0078, and 0079) in Form RLI. PASSED

ADA-RL-COMPARISON - (F) - In Form AI, Total Revenue Limit - K-12 ADA (Line 7) minus ADA from Necessary Small Schools (Line 8) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 21a), plus ADA for Revenue Limit Funded Charters (Line 22) should agree with the ADA reported in Form RLI, Line 5b. PASSED

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

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

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

EXPORT CHECKS

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

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

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

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

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

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than

Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

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

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

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

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

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

Checks Completed.

First Interim State Forms

For the Period Ending October 31, 2008

Charter School Special Revenue Fund

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	756,414.00	1,082,926.00	231,107.00	1,082,926.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,000.00	90,511.00	65,511.24	90,511.00	0.00	0.0%
3) Other State Revenue		8300-8599	88,042.00	128,889.00	56,100.00	129,707.00	818.00	0.6%
4) Other Local Revenue		8600-8799	71,199.00	71,699.00	648.34	108,034.00	36,335.00	50.7%
5) TOTAL, REVENUES			940,655.00	1,374,025.00	353,366.58	1,411,178.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	460,418.00	643,849.00	140,798.96	649,849.00	(6,000.00)	-0.9%
2) Classified Salaries		2000-2999	59,878.00	111,634.00	26,748.92	111,634.00	0.00	0.0%
3) Employee Benefits		3000-3999	126,481.00	167,134.00	41,768.44	167,934.00	(800.00)	-0.5%
4) Books and Supplies		4000-4999	90,973.00	262,764.00	76,104.75	262,764.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	162,563.00	202,388.00	68,413.66	271,902.00	(69,514.00)	-34.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	40,342.00	40,342.00	0.00	1,181.00	39,161.00	97.1%
9) TOTAL, EXPENDITURES			940,655.00	1,428,111.00	353,834.73	1,465,264.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(54,086.00)	(468.15)	(54,086.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			0.00	(54,086.00)	(468.15)	(54,086.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	154,080.00	181,100.82		181,100.82	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			154,080.00	181,100.82		181,100.82		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			154,080.00	181,100.82		181,100.82		
2) Ending Balance, June 30 (E + F1e)								
			154,080.00	127,014.82		127,014.82		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
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	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties								
		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury								
		9775	0.00	0.00		0.00		
Other Designations								
		9780	154,080.00	127,014.82		127,014.82		
c) Undesignated Amount								
		9790				0.00		
d) Unappropriated Amount								
		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
Charter Schools General Purpose Entitlement - State Aid		8015	624,127.00	950,639.00	206,624.00	950,639.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	132,287.00	132,287.00	24,483.00	132,287.00	0.00	0.0%
Property Taxes Transfers		8097	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	0.0%
TOTAL, REVENUE LIMIT SOURCES			756,414.00	1,082,926.00	231,107.00	1,082,926.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	65,511.00	65,511.24	65,511.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			25,000.00	90,511.00	65,511.24	90,511.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan - Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
School Improvement Program	7260-7265	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	72,074.00	112,921.00	55,692.00	112,921.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	15,968.00	15,968.00	0.00	15,968.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Staff Development	7294, 7295	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Educational Technology Assistance Grants	7100-7125	8590	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	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240-6245	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	0.00	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	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Professional Development Block Grant	7393	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	408.00	818.00	818.00	New
TOTAL, OTHER STATE REVENUE			88,042.00	128,889.00	56,100.00	129,707.00	818.00	0.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	123.34	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	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	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	500.00	525.00	500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	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	61,199.00	61,199.00	0.00	97,534.00	36,335.00	59.4%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6350	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6350	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			71,199.00	71,699.00	648.34	108,034.00	36,335.00	50.7%
TOTAL REVENUES			940,655.00	1,374,025.00	353,366.58	1,411,178.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	366,016.00	543,866.00	109,298.80	549,866.00	(6,000.00)	-1.1%
Certificated Pupil Support Salaries		1200	34,308.00	35,583.00	7,357.48	35,583.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	60,094.00	64,400.00	20,632.68	64,400.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	3,510.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			460,418.00	643,849.00	140,798.96	649,849.00	(6,000.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	2,999.00	18,255.00	6,528.67	18,255.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	46,360.00	82,860.00	20,220.25	82,860.00	0.00	0.0%
Other Classified Salaries		2900	10,519.00	10,519.00	0.00	10,519.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			59,878.00	111,634.00	26,748.92	111,634.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	37,985.00	77,985.00	10,316.49	78,785.00	(800.00)	-1.0%
PERS		3201-3202	8,851.00	9,147.00	3,134.50	9,147.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	10,962.00	11,134.00	3,662.69	11,134.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	52,586.00	52,694.00	19,435.03	52,694.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,561.00	1,565.00	502.66	1,565.00	0.00	0.0%
Workers' Compensation		3601-3602	12,258.00	12,284.00	3,943.99	12,284.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,278.00	2,279.00	727.41	2,279.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	46.00	45.67	46.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			126,481.00	167,134.00	41,768.44	167,934.00	(800.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	21,537.00	31,511.00	28,413.02	31,511.00	0.00	0.0%
Books and Other Reference Materials		4200	2,300.00	2,300.00	0.00	2,300.00	0.00	0.0%
Materials and Supplies		4300	34,593.00	177,913.00	14,949.24	177,913.00	0.00	0.0%
Noncapitalized Equipment		4400	32,543.00	51,040.00	32,742.49	51,040.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			90,973.00	262,764.00	76,104.75	262,764.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,000.00	56,494.00	7,746.42	56,494.00	0.00	0.0%
Dues and Memberships		5300	415.00	415.00	415.00	415.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	67,506.00	67,506.00	49,317.31	67,506.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	16,916.00	5,085.07	16,916.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	39,964.00	39,964.00	0.00	79,125.00	(39,161.00)	-98.0%
Professional/Consulting Services and Operating Expenditures		5800	39,282.00	15,697.00	1,417.03	46,050.00	(30,353.00)	-193.4%
Communications		5900	4,396.00	5,396.00	4,432.83	5,396.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			162,563.00	202,388.00	68,413.66	271,902.00	(69,514.00)	-34.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	40,342.00	40,342.00	0.00	1,181.00	39,161.00	97.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,342.00	40,342.00	0.00	1,181.00	39,161.00	97.1%
TOTAL, EXPENDITURES			940,655.00	1,428,111.00	353,834.73	1,465,264.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		