

2008-09 Second Interim Budget

For the Period Ending January 31, 2009



Business Services

March 3, 2009

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This and other financial and budget reports of the Hemet Unified School District are posted on the web site:

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

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Financial Outlook

STATE BUDGET OUTLOOK

State legislators were given the task to address revenue shortfalls identified in the state's budget when the Governor declared a 'fiscal emergency' in December 2008. The Governor presented an 18-month budget plan in his January Budget that addressed the \$42 billion projected state budget shortfall. To-date no final action has been taken on the current year budget issues and the state continues to operate without a real budget for the current year in place.

While various proposals have been presented, they all include cuts to K-12 education in the range of \$2.2 billion in the current fiscal year. The Governor's January Budget plan called for increased deficits to Prop 98 funding that would leave Hemet Unified looking at a nearly \$23 million combined loss over the current and 2009-10 fiscal years. The future obligation to districts should the state repay the funds owed as a result of the deficit factors amounts to nearly \$6.5 billion. The Governor's January budget also provides for flexibility in using some categorical ending balances, decreases the routine maintenance contribution from 3% to 1%,

eliminates the deferred maintenance contribution, and cuts the required reserve for economic uncertainty for K-12 districts by half.

As of February 18, when this second interim report was prepared, the legislature had still not approved a plan to address the current year budget shortfall although a vote was imminent. The proposed plan contains many of the items in the Governor's proposal including a combination of cuts and revenue enhancements that will impact the current and 2009-10 fiscal years. Some of the revenue enhancements and budget cuts will require voter approval and to that end, a special election is scheduled for May 19th. One of the budget items on the ballot will be securitization of the lottery. This will allow the state to borrow against future lottery revenues. This plan also means that district lottery revenues will be rolled into the Prop 98 apportionment and receive annual adjustments for COLA. Should the voters not approve the budget items presented to them in May, the state may need to go back to the table to re-evaluate the budget and come up with an alternative plan.

Governor's Flexibility Proposals

Proposal	Description	Recommendation
Short-Term (Through End of 2009-10)^a		
Allow Smaller Emergency Reserves, Reduce Associated Oversight	Districts currently are required to set aside between 1 percent and 5 percent of their General Fund expenditures into a reserve, depending on the size of the district. They can access these reserve funds at any time, but if they dip below their requirement, additional monitoring by county offices of education is triggered. This proposal would lower the percentage that districts must set aside and could reduce associated fiscal oversight.	Reject—Retain oversight of school district fiscal health.
Allow for Shorter School Year	Under current law, districts receive incentive funding for offering 5 additional days of instruction beyond the minimum requirement of 175 days. This proposal would allow districts to provide only 175 days of instruction without losing incentive funding.	Adopt.
Allow Access to Categorical Fund Balances	Under current law, districts receive categorical funds for specified program activities. If they do not use all the funding provided in a given year, they typically can carryover the funds to the next year, but funds must still be used for the original intended activity. This proposal would allow districts to use carryover funding from prior years for any use, not just the original activity.	Adopt.
Reduce Routine Maintenance Requirement	Under current law, districts that receive state bond funds are required to deposit an amount equal to at least 3 percent of annual General Fund expenditures into a fund for ongoing and major maintenance of school buildings. This proposal would lower the percentage districts must deposit to 1 percent.	Adopt—Contingent on level of cuts.
Eliminate Local Deferred Maintenance Match	The state currently maintains a state categorical program intended to match school district contributions to deferred maintenance projects. This proposal would eliminate the requirement that districts spend their own funds on deferred maintenance in order to qualify for state dollars.	Adopt.
Ongoing		
Waive Virtually All Categorical Program Requirements	The state has created numerous categorical programs for which funding is contingent on conducting certain activities and meeting specific requirements. This proposal would allow districts to use these funds for purposes other than the program activities for which they were originally intended.	Reject—Implement substantive categorical reform.
Remove Restrictions on Contracting Out	Under current law, districts can contract out for many noninstructional services, such as food service, maintenance, and clerical functions such as payroll only if certain conditions are met. (For example, contracting out for services cannot result in the layoff or demotion of existing district employees.) This proposal would remove these restrictions and allow districts to contract externally for these functions at any time.	Adopt.

^a Applies only to K-12 school districts, not California Community Colleges.

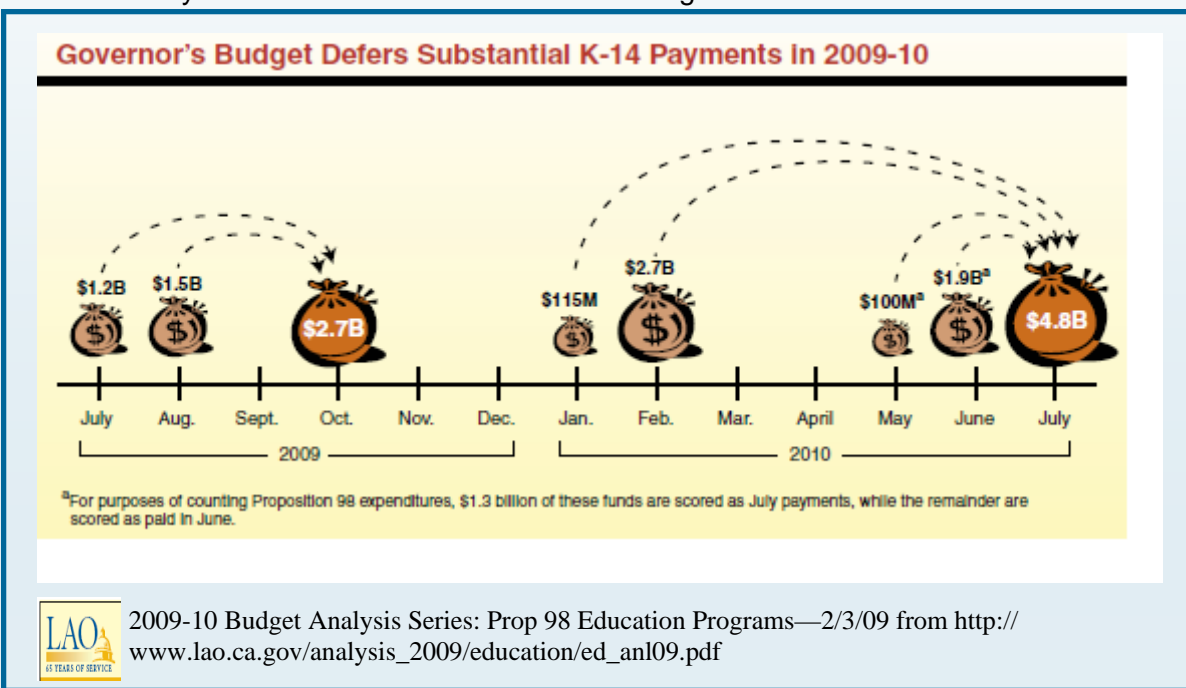


2009-10 Budget Analysis Series: Prop 98 Education Programs—2/3/09 from http://www.lao.ca.gov/analysis_2009/education/ed_an109.pdf



The federal economic stimulus package that was signed into law on February 17 may have an impact on the final outcome of the state's solution to its budget problems. Some of the federal dollars in the stimulus package will be directed to state governments in an effort to help them alleviate some of their budget issues, and create jobs to stimulate economic growth and stabilize their economies.

Cash continues to be an issue at the state-level. This is reflected in the growing number of deferred payments to school districts and other agencies. The impact of the K-12 deferrals is shown in the illustration from the Legislative Analyst Office's 2009-10 Budget Analysis Series: Prop 98 Education Programs report dated February 3, 2009 below. The deferrals pass the cash flow problems experienced at the state level on to districts who may have to resort to short-term borrowing to alleviate cash shortfalls.



In the LAO's January 8, 2009 Overview of the Governor's Budget report in its 2009-10 Budget Analysis series, it states that there is consensus that both the state and national economies will remain in a recession for the first half of 2009, but will see some stabilization at the end of 2009 and recovery is expected to gain

speed in 2010. In response to the continued economic slowdown, the Governor's January budget has lowered revenue projections.

The state will continue to need to address its structural budget deficits in the coming years. While the proposed budget includes many revenue enhancements, a large portion of them are short-term and will end without re-approval after several years. The state also relies on borrowing to solve part of its ongoing budget problems which only puts off the problem to out years and adds to the state's debt level.

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 second interim report reflects current financial status of the district as of January 31 as well as budget revisions based on expenditure and revenue trends and other available information. The second interim report must be approved by each district's Board of Education by March 15th of each year. More concrete financial data is available for the second interim than was available for the first interim report approved in December. In a typical budget year, projections for the second interim report should be more closely aligned with final actual revenues and expenses reported at year-end. However, this is not a typical budget year and actual current year projected revenues will remain uncertain until a revised 2008-09 state budget is approved. At the time this report was prepared, legislators continued to debate various provisions in the proposed budget and were unable to come to an agreement that would provide school districts with a definite budget on which to base their second interim projections.

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

As reported in the 2008-09 first interim report, a decline in enrollment from the prior year has materialized. Enrollment reported in the most recent submission to the California Student Information Services (CSIS), the official enrollment reporting venue that replaces CBEDS, was 22,999 including HAAAT Charter and excluding non-public schools. This is 543 fewer students than were reported to CSIS for the 2007-08 school year. The district's adopted 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.

The state budget for 2008-09 was adopted in September and the first interim budget revisions were based on assumptions presented in that budget. However, subsequent to adoption of the state budget, the state financial position continued to deteriorate and a current year revised budget was presented with the Governor's January Budget Proposal for 2009-10. Absent any other clear direction from the state, and as recommended by the Riverside County Office of Education, the district developed its second interim budget revisions based on the assumptions presented in the January budget for the current year. The Governor's January Budget more than doubled the deficit applied to revenue limit funding from 4.71% to 9.685%. This additional \$300 per ADA cut to district funding equates to about \$6.6 million for Hemet Unified. The January Budget proposal offered some flexibility in the use of categorical fund balances to help off-set the proposed unrestricted revenue cuts. The district budget for lottery revenues have also been reduced to reflect lower than projected lottery sales state-wide. The new projections show a nearly 40% reduction to Prop 20 restricted lottery dollars or \$246,000 and an additional \$250,000 less for unrestricted lottery funding. The second interim report shows the proposed \$6.6 million revenue loss has been met through implementation of a spending and hiring freeze and use of ending balances held in reserves in various unrestricted general fund accounts.

Combined general fund revenues show a total reduction of \$6.7 million the January 31 approved budget. Overall expenditures are reduced by \$926,604 with some budget shifts between expenditure categories to accommodate revisions to projected expenditures in each.

The \$2.2 million in reserves set aside for Other Post Employment Benefits in the first interim report as well as an additional \$4.4 million in various other accounts have been used to maintain a three percent reserve for economic uncertainty

Again, the budget revisions presented in this second interim report reflect the assumptions contained in the Governor's January budget, but have not been approved by the legislature. Should significant changes to the proposed mid-year reductions be approved at the state level, the district will need to revise its budget again prior to the end of the current year to reflect those changes.

Combined General Fund	<u>Millions</u>
Revenue Limit	\$ (6.64)
Federal, State, and Local Revenue	(0.10)
Transfers In	0.00
Change in Revenue	\$ (6.74)
Change in Expenditures/Uses	\$ (0.94)
Change in Fund Balance (Revenue minus Expenses)	\$ (5.80)

SECOND INTERIM SUMMARY

Changes from the January 31 board approved budget:

- Revenue Limit/Prop 98 decrease \$6.64 million
- Federal, State, and local revenue decrease \$0.10 million
- Expenditures decreased by \$0.94 million
- The Combined General Fund ending balance is projected to decline by an additional \$5.80 million



District Budget

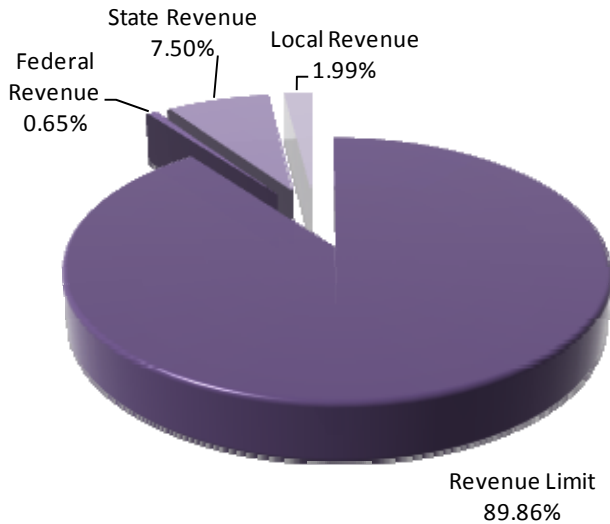
SECOND INTERIM BUDGET REVISIONS

UNRESTRICTED GENERAL FUND

REVENUE

Hemet Unified School District's Unrestricted General Fund revenues were projected to be \$138 million in the 2008-09 first interim budget approved in December 2008. No changes were made to budgeted revenues between the first interim budget and January 31. In this second interim report, unrestricted general fund revenues are projected to total \$132,069,405, a decrease of \$5,805,242.

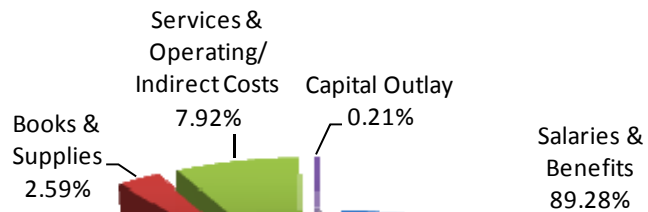
**2008-09 Second Interim
Unrestricted General Fund Revenues**



Revenue revisions include a reduction of \$6.2 million in revenue limit or Prop 98 funding. The remaining \$400,000 of the total \$6.6 million funding loss is reported as a reduction in the restricted general fund revenue limit transfers for HELP School and Special Education ADA as the increased deficit is applied to those programs as well. No change is made to federal revenues. Budgets for other state revenues are reduced by \$252,854 to reflect the decrease in unrestricted lottery receipts from a projected \$118 per ADA to \$109.50. An increase of \$615,929 to unrestricted general fund budgets for local revenues is proposed for additional site donations and fund raising activities, print shop revenues, interest earnings, and facility use fees.

EXPENDITURES

Expenditures in the Unrestricted General Fund as of January 31 totaled \$123.9 million. For the second interim budget revisions, staff is proposing an overall decrease of \$709,800 to expenditures. Budgets for salaries and benefits are being decreased \$479,703. Decreases are related to a reduction in certificated sixth period assignments for second semester, positions left vacant mid-year that will not be filled, and reduced use of substitutes and extra-duty staff. Budgets for supplies, operating expenses, and other categories are being reduced \$230,097 and are primarily in district-wide budget accounts where reserved were budgeted for unanticipated expenses.



**2008-09 Second Interim
Unrestricted General Fund Expenses**



SOURCES/USES/CONTRIBUTIONS

The January 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 grades 11 and 12. No change is made to this category at second interim. \$15,714 is added to the Other Sources budget for lease proceeds for the purchase of an IT vehicle that was approved late in 2007-08, but not received until November. An increase of \$511,357 is made to contributions to restricted resources to off-set the decrease in revenue limit transfers to Special Education and Community Day as a result of the increased deficits. Total changes to other sources, uses, and contributions is \$495,643.

Unrestricted General Fund	Original Budget	January 31		
		Approved Budget	Second Interim Revisions	Second Interim Budget
Beginning Balance	\$ 10,505,772	\$ 11,898,939	\$ -	\$ 11,898,939
a Revenues	\$ 136,162,838	\$ 137,874,647	\$ (5,805,242)	\$ 132,069,405
b Expenses	\$ 122,714,403	\$ 126,608,415	\$ (709,800)	\$ 125,898,615
c Other Sources/Uses	\$ (11,435,166)	\$ (11,129,484)	\$ (495,643)	\$ (11,625,127)
a-b+c Contributions	\$ 2,013,269	\$ 136,748	\$ (5,591,085)	\$ (5,454,337)
Ending Balance	\$ 12,519,041	\$ 12,035,687	\$ (5,591,085)	\$ 6,444,602
Reserves & Designated Balances	\$ 12,519,041	\$ 12,035,687	\$ (5,610,065)	\$ 6,425,622
Undesignated Balance	\$ -	\$ -	\$ 18,980	\$ 18,980

FUND BALANCE

Changes to revenues, expenditures, and other sources/uses results in a net decrease to the unrestricted fund balance of \$5,454,337 for revised ending balance of \$6,444,602. In order to maintain a three percent reserve, absorb the Prop 98 deficits, and avoid mid-year cuts to expenditures, the district used unspent balances set aside as carry over or reserves in all unrestricted. Reserve balances in these accounts totaled \$4.2 million with \$2.2 million in the OPEB reserve alone. The remaining decrease in fund balance was taken from excess reserves set aside for economic uncertainty.

2008-09 Second Interim Response to Mid-Year Budget Cuts	
Unrestricted General Fund Revenue Reduction	\$ 5,805,242
OPEB Reserve	\$ 2,167,613
Undesignated Reserve	1,352,635
MAA Fund Balance	812,455
E-Rate Fund Balance	711,620
Expenditure Reductions	709,800
Site Discretionary Carry Over	251,542
Site Lottery Carry Over	173,769
Prior Year Unclaimed Property	101,224
STAR Testing Fund Balance	20,227
Contributions/Other Sources/Uses	(495,643)
Total	\$ 5,805,242



RESTRICTED GENERAL FUND

REVENUE

Hemet Unified School District's Restricted General Fund revenues at second interim are anticipated to total \$56.8 million, a decrease of \$933,952 from the first interim projections. Revenue limit transfers from the unrestricted general fund for Special Education and HELP school ADA is projected to decrease \$470,371 as the increased deficit to Prop 98 funding is applied. Federal revenues show an increase of \$110,044, primarily for additional receipts for reimbursement of LEA Medicare activities. Other state revenue is projected to decrease \$553,370 for lower than originally projected restricted lottery receipts and EIA funding. ROP receipts reported as local revenue are also projected to be \$20,255 less than anticipated at first interim.

EXPENDITURES

Restricted General Fund expenditures are proposed to decrease by \$216,804 with budget amounts transferred between all categories to meet anticipated expenses.

Sources/Uses/Contributions

Contributions from the Restricted General Fund to restricted resources are projected to increase by \$511,357 as an off-set to decreased transfers for revenue limit ADA to Special Education and Community Day (HELP) schools because of the increased revenue limit deficit percentages.

FUND BALANCE

A reduction of \$205,791 to the restricted ending fund balance has been made as the restricted lottery ending balance is used to cover expenses made in excess of the reduced current year funding level.

Summary of Restricted General Fund Balances, Revenues, and Expenditures

Restricted General Fund	Original Budget	January 31 Approved Budget	Second Interim Revisions	Second Interim Budget
Beginning Balance	\$ 8,966,736.00	\$ 9,788,999		\$ 9,788,999
a Revenues	52,802,950.00	\$ 57,735,249	\$ (933,952)	\$ 56,801,297
b Expenses	63,318,593.00	\$ 73,317,107	\$ (216,804)	\$ 73,100,303
Other Sources/Uses				
c Contributions	11,735,168.00	\$ 10,480,650	\$ 511,357	\$ 10,992,007
a-b+c Excess/(Deficit)	1,019,523.00	\$ (5,101,208)	\$ (205,791)	\$ (5,306,999)
Ending Balance	\$ 9,986,259.00	\$ 4,687,791	\$ (205,791)	\$ 4,482,000
Reserves & Designated Balances	9,986,259.00	\$ 4,687,791	\$ (205,791)	\$ 4,482,000
Undesignated Balance	\$ -	\$ -	\$ -	\$ -



FUND 09—CHARTER SCHOOL SPECIAL REVENUE FUND

Expenses and revenues for the Hemet Academy for Academics and Applied Technology (HAAAT), the district 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 projected revenue for the Hemet Academy for Academics and Applied Technology as of January 31 was \$1,411,178. Second interim revisions show revenues received for the Charter School General Purpose Block decreasing by \$56,427 to reflect deficits applied to this revenue source by the state. Other state revenue shows an increase of \$16,512 for prior year lottery revenue off-set in part by decreases in current year lottery receipts. Total revenue changes are a reduction of \$39,915.

Summary of Fund 09 Balances, Revenues, and Expenditures

	Original Budget	January 31 Approved Budget	Second Interim Revisions	Second Interim Budget
Beginning Balance	\$ 154,080.00	\$ 181,101	\$ -	\$ 181,101
Revenues/Sources/ Contributions	940,655.00	1,411,178	(39,915)	1,371,263
Expenses/Uses	940,655.00	1,496,264	(39,915)	1,456,349
Excess/(Deficit)	\$ -	\$ (85,086)	\$ -	\$ (85,086)
Ending Balance	\$ 154,080	\$ 96,015	\$ -	\$ 96,015
Reserves & Designated Balances	154,080.00	96,015	-	96,015
Undesignated Balance	\$ -	\$ -	\$ -	\$ -

EXPENDITURES

Total expenditures for Hemet Academy for Academics and Applied Technology as of January 31 were \$1,496,264. Budgeted expenditures are increased in the second interim report by \$39,915 to correspond with changes in budgeted revenue amounts.

FUND BALANCE

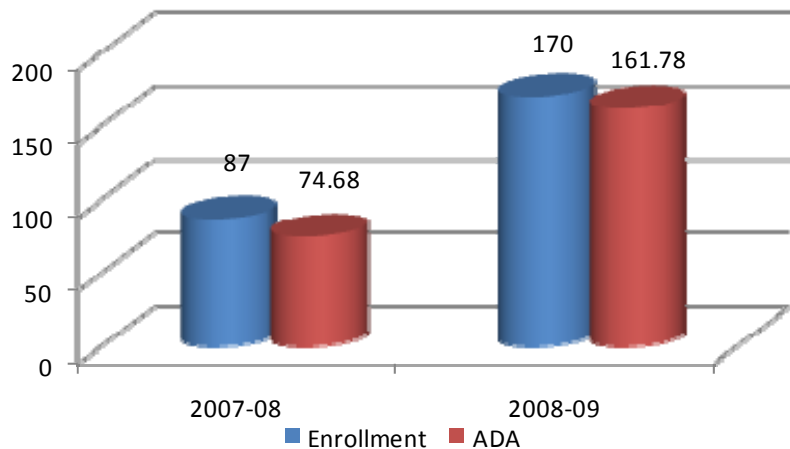
The beginning fund balance for Fund 09 was projected on January 31 was \$181,101 with expenses exceeding budgeted revenues by \$85,086 for an

ending balance at year-end of \$96,015. No change is anticipated at this time the Charter School Special Revenue Fund's projected ending balance.

ADA/ENROLLMENT

HAAAT enrollment has almost doubled from its first year of operation in 2007-08. 87 students were reported to CSIS/CBEDS as enrolled in HAAAT for October 2007 and 170 students were reported as enrolled for October 2008. HAAAT general purpose and categorical block grants are funded primarily on the school's P-2 ADA. ADA reported on Form A in the second interim report for 2008-09 is projected to be 161.78.

HAAAT ADA and Enrollment History



OTHER FUNDS

OTHER FUND REVISIONS

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

Fund 11—Adult Education Fund local revenues are projected to increase by \$13,922 for miscellaneous fees collected from students. Expenditure budgets are increased to correspond to revenue increases.

Fund 12—Child Development Fund budget for federal revenues is increased \$30,000 for additional child care food reimbursements and state revenues will be increased \$169,022 for a new State General Child Care award. Expenditure budgets are increased by a total of \$199,022 to correspond to the revenue increases.

Fund 13—Cafeteria Fund budget for federal, state and local revenues will be decreased a total of \$399,576 in response to projected revenue shortfalls from the state and decreased student-paid participation. Expenditure budgets are decreased a total of \$375,885 and the fund balance is reduced by \$23,691 to match projected revenue reductions.

Fund 21—Building Fund will have a \$1. million increase to its revenue budget for higher than anticipated interest earnings. Expenditures will be increased by the same amount.

Fund 35—State School Building Fund revenues are expected to increase by \$55,000 for higher than projected interest earnings. Expenditures will be increased by the same amount.

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

Summary of Other Funds Revenues, Expenditures and Fund Balances

Other Funds

Second 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	\$ 780,700.00	\$ 1,334,557.00	\$ 9,392,201.00	\$ 1,787,691.00	
Expenses/Uses	\$ 895,213.00	\$ 1,345,567.00	\$ 9,387,887.00	\$ 1,787,691.00	\$ 300,000.00
Change in Fund Balance	\$ (114,513.00)	\$ (11,010.00)	\$ 4,514.00	\$ -	\$ (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	\$ 1,873,445.00	\$ 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	\$ 1,450,000.00	\$ 1,055,000.00	\$ 1,511,256.00		\$ 16,261,137.00
Expenses/Uses	\$ 58,516,531.00	\$ 6,155,021.00	\$ 3,522,151.00		\$ 14,229,902.00
Change in Fund Balance	\$ (57,066,531.00)	\$ (5,100,021.00)	\$ (2,010,895.00)	\$ -	\$ 2,031,235.00
Beginning Fund Balance	\$ 57,066,531.34	\$ 5,100,022.48	\$ 2,010,895.05	\$ 18,812.97	\$ 4,709,737.00
Ending Fund Balance	\$ 0.34	\$ 1.48	\$ 0.05	\$ 18,812.97	\$ 6,740,972.00

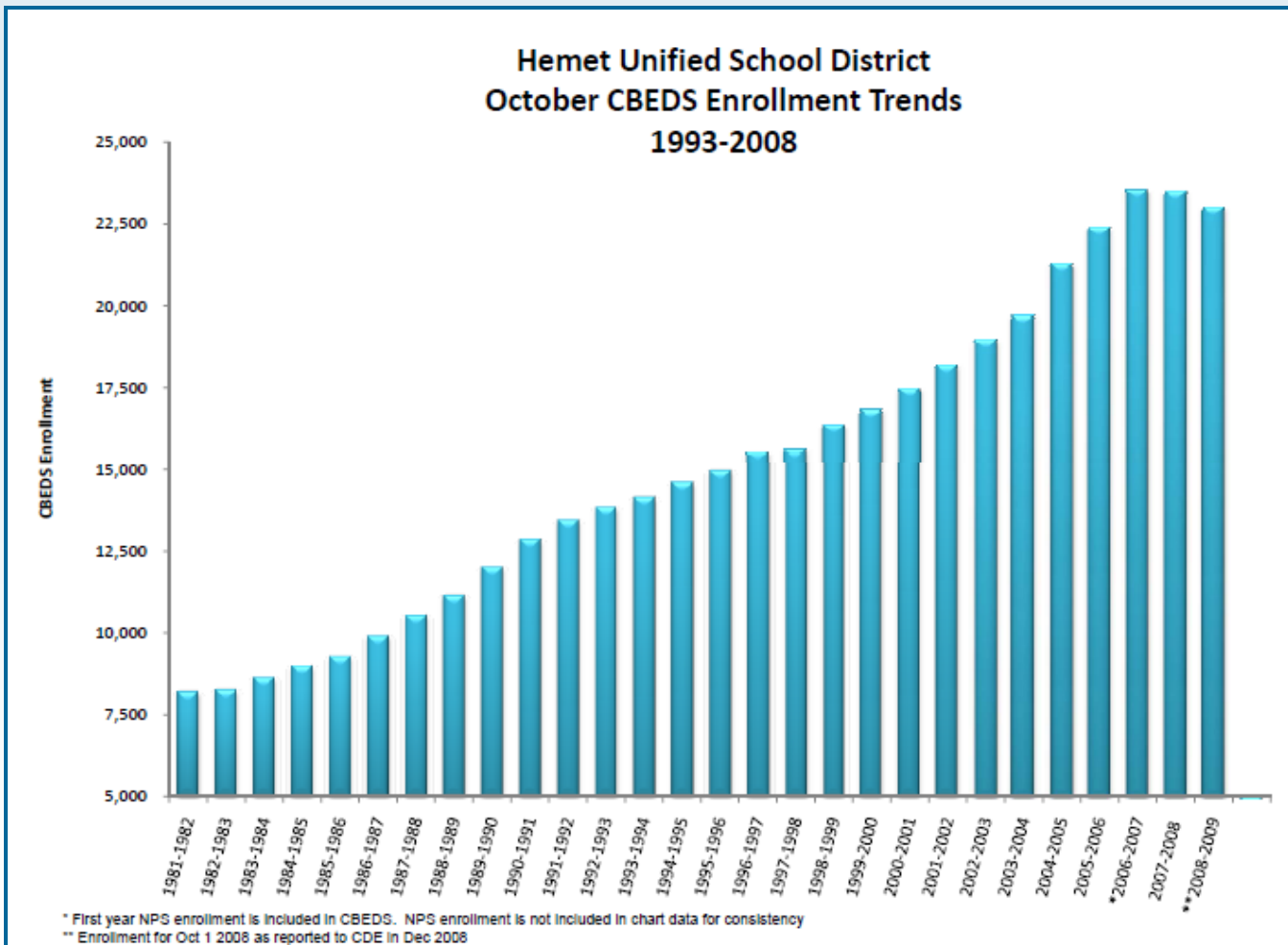


ENROLLMENT AND ADA

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 reported for CBEDS for October 2007. CSIS/CBEDS enrollment data for October 2008 submitted to CDE in December, including the HAAAT Charter School, shows 22,999 students enrolled in district schools, a decline from the prior year of 2.14 percent. Enrollment reported as of February has declined an additional 324 students. This is the first significant decline in enrollment reported since 1981-82, the first year for which historical enrollment data is available.

Enrollment has continued to decline since October 1. Enrollment numbers reported on February 12, 2009 including HAAAT charter school were 22,675 or 324 fewer students than on October 1. Trends typically show enrollment will show a continued slow decline through 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 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. While the district has historically maintained an ADA rate in the 93.5 percent range, the current year has seen close to a 1% improvement in ADA percentages district-wide. The benefit of the increased enrollment percentage will not be felt until next year, when the improvement will be important in off-setting some of the funds lost as a result of the decline in enrollment and budget cuts imposed by the state.



CASH FLOW ANALYSIS

Hemet Unified's General Fund cash position continues to remain positive. With its current cash balances, in a typical year the district would not expect to 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 increasing deferrals of monthly apportionments passed on to districts, including the deferral of 50% of the February revenue limit apportionment until next July, along with the payment of 75% of its projected total annual CSR funding normally received in February. This amounts to approximately \$9 million in current year cash that will not be paid until the following fiscal year along with the June revenue limit apportionment. As a result, the district anticipates it may need to borrow approximately \$7.5 million in June from other district funds. Funds that have available cash to borrow from are Fund 21– Building Fund and Fund 67-Self-Insurance Fund. The loan would be repaid in July when the deferred apportionments are received from the state and when the district can draw down from Tax Revenue Anticipation Notes (TRANS), if necessary.

ENDING FUND BALANCE

As indicated in the table below, the Combined General Fund's beginning balance for 2008-09 is \$21,687,938. Much of the beginning balance was comprised of reserves set aside for OPEB and carry over balances in site unrestricted accounts or special project accounts as well as the district's required three percent reserve for economic uncertainty. The mid-year cuts that are anticipated to be approved at the state level will force the district to spend down those reserve balances in order to meet current year obligations without making drastic cuts. Based on the January Governor's budget proposal, mid-year cuts to unrestricted resources will total approximately \$6.6 million for Hemet Unified. In the second interim budget revision the district proposes to use all beginning balance reserves to backfill this loss in revenues. As shown in the table below, expenditures are expected to exceed revenues by \$10.76 million.

Based on the expenditure and revenue projections presented in this report, the district anticipates it will be able to meet all current year obligations and maintain its required three percent reserve for economic uncertainties. However all other reserves in the unrestricted general fund will be depleted to achieve this.

Components of Ending Balance 2008-09

	January 31 Budget	Second Interim Projected Budget
Net Increase/Decrease from Operations	\$ (4,964,460)	\$ (10,761,336)
Beginning Fund Balance	21,687,938	21,687,938
Ending Fund Balance	\$ 16,723,478	\$ 10,926,602
Summary Fund Balance Restrictions		
State 3 Percent Reserve	\$ 7,415,597	\$ 6,062,962
Other Designations	2,176,649	105,812
Revolving Cash	25,000	25,000
Stores Inventory Reserve	337,660	337,660
OPEB	2,167,613	-
Redevelopment	1,990,705	1,990,705
Legally Restricted Balances	2,610,254	2,404,463
Total State, Federal, and Other Restricted Fund Balance	\$ 16,723,478	\$ 10,926,602
Fund Balance Available for Board Designation	\$ -	\$ -



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Multi-Year Projections and Assumptions

REVENUE

Until a mid-year budget reduction is finalized by the legislature and signed by the governor, there remains uncertainty as to exactly what reductions will be imposed on specific K-12 programs. The only constant has been the amount of the reductions which for Hemet Unified is in the range of \$14 million for 2009-10. This report assumes all cuts and deficits in the current and subsequent year will be applied to Prop 98 or revenue limit funding. It also assumes that there will be one-time flexibility in the use of categorical ending balances in 2009-10 to offset some of the unrestricted budget cuts. This second interim report was developed based on the Governor's January Budget and assumptions, recommendations, and projections provided by School Services of California (SSC) and the Riverside County Office of Education (RCOE).

5.60% was used as the cost-of-living adjustment (COLA) rate for 2009-10 in the district's multi-year projections and a COLA of 0.50 % for 2010-11. In addition, a deficit factor of 0.8384, or a 16.16% reduction to revenue limit funding was applied to both out years. This deficit factor is nearly twice that projected in the first interim report. Multi-year projections show no growth in unrestricted state revenues for 2009-10 or 2010-11. Federal unrestricted revenues are projected to decline by \$825,000 in 2009-10 which represents MAA funds received or expected to be received in 2008-09 but will not be budgeted in out years until the money is actually received. Unrestricted local revenues also show no projected change in the two out years.

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. Flexible use of some categorical ending balances may be allowed in 2009-10 and if that occurs, some of the unspent balances will be used as a one-time solution to off-set some of the expenditure cuts in the unrestricted general fund.

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 and the list of budget reductions shown on the following page.

In response to the growing deficits in funding received from the state that are projected for 2009-10 and continuing through 2010-11 the district's Board, cabinet and leadership team have worked to develop a list of budget reductions it will impose in the next budget year to meet the revenue shortfalls.

Expenses in all categories in the district's multi-year projections reflect reductions included on the lists. With the expenditure and position reductions and cost saving measures listed on the following page, the district's multi-year projections show we will see deficit spending in the current and two subsequent years.

If all budget reductions are imposed in 2009-10 as listed, it is projected the district will be able to maintain a three percent reserve for economic uncertainty and establish a reserve at the end of 2009-10 of approximately \$1.75 million that will be used to pay step and column increases in 2010-11. There will be no other unrestricted reserve balances available through 2010-11.

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%



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.

**2008-09 Second Interim
Response to State Budget Crisis Impact on Hemet Unified
January 2009**

1	Estimated 25 Positions to Categoricals	\$	1,500,000
2	Cell phones stipends		70,000
3	Contracts/Consultants		500,000
4	Conferences		200,000
5	Professional Development		75,000
6	Energy Conservation		200,000
7	Textbook Adoptions - Assumes IMF available for flexibility		1,000,000
8	Deferred Maintenance		945,000
9	Overtime		53,500
10	Staff Meals/Snacks		40,000
11	NPS Contracts (cont to Special Ed		200,000
12	Centralize Copying		50,000
13	Centralize Hazmat Collections (Reduce Permit Fees)		10,000
14	Reduce Schedule C Stipends (Advisors/Chairs)		64,000
15	Reduce Special Ed Field Trips/Activities		20,000
16	Increase Transportation Walking Distance		100,000
17	Increase Transportation Fees		150,000
18	No Cost Field Trips for Schools		40,000
19	Reduce/Consolidate General Ed Summer School		315,000
20	Implement MS/HS Late Start - Save Bus Routes		500,000
21	Music Instrument Repair		60,000
22	10% Reduction Athletic Budgets		100,000
23	Middle School Athletics		60,000
24	Discontinue use of district vehicles for commuting		10,000
25	Cabinet & Supt Furloughs/Contract Yr Reductions		36,000
26	Area Supt/Director Positions (3)		360,000
27	Routine Maint, Grounds, Custodial Positions		1,070,000
28	District Admin Positions		240,000
29	ASB Clerks (50% Reduction) backfill by ASB where possible		200,000
30	Clsfd Subs - Summer Work Crew		340,000
31	Special Ed I/A & One on One Aides (6 FTE's)		256,000
32	Certificated Librarians		360,000
33	Other Classified (Misc Clerical, Sprvsn, Support)		819,500
34	Reduce Health Technician (7 FTE's)		321,000
35	Reduce Library Technician (7 FTE's)		355,000
36	Reduce Roving Security Contracts		50,000
37	Reduce SRO Contracts 50%		389,000
38	Reduce Teaching Staff to Maintain Staffing Ratio (16 FTE's)		960,000
39	Close HELP School		253,000
40	Eliminate Elementary Pull-Out Band/Chorus		386,000
41	Reduce Counselor Ratio (5 FTE's)		487,000
42	Reduce Asst Principal Ratio (4 FTE's)		480,000
43	Eliminate All 9th Grade Athletics		250,000
44	Elimate All Remaining Athletics		690,000
45	Eliminate K-3 CSR (Net Savings)		500,000
46	Operational Savings from CSR Elimination		200,000
Total		\$	15,265,000



Summaries and Reports

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



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**General Fund - Unrestricted
2008-09 Second Interim Report**

	2007-08 Unaudited Actuals	2008-09 Adopted Budget	01/31/09 Revised Budget	Interim Revisions	2008-09 Second Interim Budget
REVENUES					
Revenue Limit	\$ 123,541,512	\$ 124,042,744	\$ 124,847,149	\$ (6,168,317)	\$ 118,678,832
Federal Revenue	2,188,350	982,000	857,000	-	857,000
State Revenue	11,503,709	9,946,609	10,158,394	(252,854)	9,905,540
Local Revenue	2,507,614	1,191,485	2,012,104	615,929	2,628,033
TOTAL REVENUES	\$ 139,741,185	\$ 136,162,838	\$ 137,874,647	\$ (5,805,242)	\$ 132,069,405
EXPENDITURES					
Certificated Salaries	\$ 73,643,097	\$ 69,904,115	\$ 70,472,209	\$ (796,630)	\$ 69,675,579
Classified Salaries	16,324,422	16,573,097	17,277,471	(300,000)	16,977,471
Employee Benefits	25,008,724	24,490,897	25,132,609	616,927	25,749,536
Books & Supplies	3,342,891	2,783,954	3,614,123	(349,995)	3,264,128
Services & Other Operating Expenses	10,993,812	11,121,849	12,547,131	82,720	12,629,851
Capital Outlay	337,731	23,550	255,865	5,629	261,494
Other Outgo	59,591	69,166	49,158	-	49,158
Transfers of Indirect/Direct Support Costs	(1,099,563)	(2,252,225)	(2,740,151)	31,549	(2,708,602)
TOTAL EXPENDITURES	\$ 128,610,705	\$ 122,714,403	\$ 126,608,415	\$ (709,800)	\$ 125,898,615
Net Increase (Decrease) in Fund Balance	\$ 11,130,480	\$ 13,448,435	\$ 11,266,232	\$ (5,095,442)	\$ 6,170,790
OTHER SOURCES/USES					
Interfund Transfers In	\$ 2,300,000	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
Interfund Transfers Out	240,349	-	-	-	-
Other Sources	224,120	-	-	15,714	15,714
Other Uses	-	-	-	-	-
Contributions	\$ (13,042,741)	\$ (11,735,166)	\$ (11,429,484)	\$ (511,357)	\$ (11,940,841)
Total Other Financing Sources	\$ (10,758,970)	\$ (11,435,166)	\$ (11,129,484)	\$ (495,643)	\$ (11,625,127)
Change in Fund Balance	\$ 371,510	\$ 2,013,269	\$ 136,748	\$ (5,591,085)	\$ (5,454,337)
Beginning Fund Balance	\$ 11,527,430	\$ 10,505,772	\$ 11,898,940		\$ 11,898,939
Ending Fund Balance	\$ 11,898,940	\$ 12,519,041	\$ 12,035,688		\$ 6,444,602

**General Fund - Restricted
2008-09 Second Interim Report**

	2007-08 Unaudited Actuals	2008-09 Adopted Budget	01/31/09 Revised Budget	Interim Revisions	2008-09 Second Interim Budget
REVENUES					
Revenue Limit	\$ 6,344,680	\$ 6,233,493	\$ 6,276,107	\$ (470,371)	\$ 5,805,736
Federal Revenue	13,119,254	12,555,965	15,058,421	110,044	15,168,465
State Revenue	16,175,719	13,941,072	15,494,822	(553,370)	14,941,452
Local Revenue	18,288,283	19,872,420	20,905,899	(20,255)	20,885,644
TOTAL REVENUES	\$ 53,927,936	\$ 52,602,950	\$ 57,735,249	\$ (933,952)	\$ 56,801,297
EXPENDITURES					
Certificated Salaries	\$ 20,938,191	\$ 19,718,383	\$ 19,652,227	\$ (195,323)	\$ 19,456,904
Classified Salaries	13,965,744	14,113,806	14,432,915	385,000	14,817,915
Employee Benefits	10,421,284	11,167,476	11,244,281	450,000	11,694,281
Books & Supplies	8,306,083	6,253,474	12,410,699	(1,081,481)	11,329,218
Services & Other Operating Expenses	6,706,313	5,797,492	7,088,661	225,000	7,313,661
Capital Outlay	1,179,285	109,174	298,521	-	298,521
Other Outgo	3,369,023	4,475,099	5,983,578	-	5,983,578
Transfers of Indirect/Direct Support Costs	855,189	1,683,689	2,206,225	-	2,206,225
TOTAL EXPENDITURES	\$ 65,741,112	\$ 63,318,593	\$ 73,317,107	\$ (216,804)	\$ 73,100,303
Net Increase (Decrease) in Fund Balance	\$ (11,813,176)	\$ (10,715,643)	\$ (15,581,858)	\$ (717,148)	\$ (16,299,006)
OTHER SOURCES/USES					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers Out	957,267	-	948,834	-	948,834
Other Sources	178,746	-	-	-	-
Other Uses	-	-	-	-	-
Contributions	13,042,741	11,735,166	11,429,484	511,357	11,940,841
Total Other Financing Sources	\$ 12,264,220	\$ 11,735,166	\$ 10,480,650	\$ 511,357	\$ 10,992,007
Change in Fund Balance	\$ 451,044	\$ 1,019,523	\$ (5,101,208)	\$ (205,791)	\$ (5,306,999)
Beginning Fund Balance	\$ 9,337,955	\$ 8,966,736	\$ 9,788,999		\$ 9,788,999
Ending Fund Balance	\$ 9,788,999	\$ 9,986,259	\$ 4,687,791		\$ 4,482,000

**General Fund - Combined
2008-09 Second Interim Report**

	2007-08		01/31/09 Revised	Interim	2008-09 Second
	Unaudited	2008-09	Budget	Revisions	Interim Budget
	Actuals	Adopted Budget	Budget		
REVENUES					
Revenue Limit	\$ 129,886,192	\$ 130,276,237	\$ 131,123,256	\$ (6,638,688)	\$ 124,484,568
Federal Revenue	15,307,604	13,537,965	15,915,421	110,044	16,025,465
State Revenue	27,679,428	23,887,681	25,653,216	(806,224)	24,846,992
Local Revenue	20,795,897	21,063,905	22,918,003	595,674	23,513,677
TOTAL REVENUES	\$ 193,669,121	\$ 188,765,788	\$ 195,609,896	\$ (6,739,194)	\$ 188,870,702
EXPENDITURES					
Certificated Salaries	\$ 94,581,288	\$ 89,622,498	\$ 90,124,436	\$ (991,953)	\$ 89,132,483
Classified Salaries	30,290,166	30,686,903	31,710,386	85,000	31,795,386
Employee Benefits	35,430,008	35,658,373	36,376,890	1,066,927	37,443,817
Books & Supplies	11,648,974	9,037,428	16,024,822	(1,431,476)	14,593,346
Services & Other Operating Expenses	17,700,125	16,919,341	19,635,792	307,720	19,943,512
Capital Outlay	1,517,016	132,724	554,386	5,629	560,015
Other Outgo	3,428,614	4,544,265	6,032,736	-	6,032,736
Transfers of Indirect/Direct Support Costs	(244,374)	(568,536)	(533,926)	31,549	(502,377)
TOTAL EXPENDITURES	\$ 194,351,817	\$ 186,032,996	\$ 199,925,522	\$ (926,604)	\$ 198,998,918
Net Increase (Decrease) in Fund Balance	\$ (682,696)	\$ 2,732,792	\$ (4,315,626)	\$ (5,812,590)	\$ (10,128,216)
OTHER SOURCES/USES					
Interfund Transfers In	\$ 2,300,000	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
Interfund Transfers Out	1,197,616	-	948,834	-	948,834
Other Sources	402,866	-	-	15,714	15,714
Other Uses	-	-	-	-	-
Contributions	-	-	-	-	-
Total Other Financing Sources	\$ 1,505,250	\$ 300,000	\$ (648,834)	\$ 15,714	\$ (633,120)
Change in Fund Balance	\$ 822,554	\$ 3,032,792	\$ (4,964,460)	\$ (5,796,876)	\$ (10,761,336)
Beginning Fund Balance	\$ 20,865,385	\$ 19,472,508	\$ 21,687,939		\$ 21,687,938
Ending Fund Balance	\$ 21,687,939	\$ 22,505,300	\$ 16,723,479		\$ 10,926,602
Components of Ending Fund Balance					
3% Reserve	\$ 5,876,490	\$ 8,688,653	\$ 7,415,597		\$ 6,062,962
PrePaid Expenses	\$ 1,157,601	\$ -			
Stores & Cash	362,660	240,085	362,660		362,660
Legally Restricted Balances	5,962,900	6,553,259	2,610,254		2,404,463
Other Designations	8,328,288	7,023,303	6,334,968		2,096,517
Unappropriated	\$ -	\$ -	\$ -		\$ -

Hemet Unified School District
Multi Year Projections 2006-07 Through 2010-11
Unrestricted

DESCRIPTION	Audited Actuals 2006-07	Audited Actuals 2007-08	Percent of Change over PY	Second Interim Budget 2008-09	Percent of Change %	Projected Budget 2009-10	Percent of Change over PY	Projected Budget 2010-11	Percent of Change over PY
COLA Actual/Projection %	5.92%	4.53%		5.66%		5.02%		0.50%	
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	21,937.47	22,294.62	1.63%	21,977.13	0.18%	21,716.57	-1.19%	21,422.13	-1.36%
REVENUES									
REVENUE LIMIT	\$120,184,118	\$123,515,564	2.77%	\$118,678,832	-1.25%	\$114,326,922	-3.67%	\$113,371,535	-0.84%
FEDERAL	\$234,221	\$878,773	275.19%	\$857,000	265.89%	\$32,000	-96.27%	\$32,000	0.00%
STATE	\$12,074,046	\$11,825,001	-2.06%	\$9,905,540	-17.96%	\$9,509,318	-4.00%	\$9,509,271	0.00%
LOCAL	\$2,731,426	\$2,301,023	-15.76%	\$2,628,033	-3.79%	\$2,628,033	0.00%	\$2,628,033	0.00%
CONTRIBUTIONS	(\$11,706,163)	(\$13,012,041)	11.16%	(\$11,940,841)	2.00%	(\$9,431,658)	-21.01%	(\$10,475,975)	11.07%
REVENUE TOTALS	\$123,517,648	\$125,508,320	1.61%	\$120,128,564	-2.74%	\$117,064,615	-2.55%	\$115,064,864	-1.71%
EXPENDITURES									
Certificated Salaries	\$69,197,760	\$73,659,956	6.45%	\$69,675,579	0.69%	\$66,054,916	-5.20%	\$67,111,795	1.60%
Classified Salaries	\$14,344,361	\$16,096,214	12.21%	\$16,977,471	18.36%	\$14,779,851	-12.94%	\$15,016,329	1.60%
Benefits	\$22,904,900	\$25,291,728	10.42%	\$25,749,536	12.42%	\$23,637,525	-8.20%	\$23,841,767	0.86%
Books & Supplies	\$2,614,980	\$3,448,598	31.88%	\$3,264,128	24.82%	\$2,201,294	-32.56%	\$2,201,294	0.00%
Contracts & Services	\$9,663,320	\$10,948,445	13.30%	\$12,629,851	30.70%	\$11,373,219	-9.95%	\$10,964,416	-3.59%
Capital Outlay	\$280,128	\$101,031	-63.93%	\$261,494	-6.65%	\$261,494	0.00%	\$261,494	0.00%
Other Outgo	\$50,160	\$43,746	-12.79%	\$49,158	-2.00%	\$49,158	0.00%	\$49,158	0.00%
Support Costs	(\$1,473,517)	(\$1,054,625)	-28.43%	(\$2,708,602)	83.82%	(\$2,512,101)	-7.25%	(\$2,512,101)	0.00%
Total Expenditures	\$117,582,092	\$128,535,093	9.32%	\$125,898,615	7.07%	\$115,845,356	-7.99%	\$116,934,152	0.94%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$530,253	\$2,250,000	324.33%	\$315,714	-40.46%	\$0	-100.00%	\$0	#DIV/0!
Transfers Out & Other Uses	\$2,017,638	\$244,883	-87.86%	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!
Total Expenditures & Uses	\$119,599,730	\$128,779,976	7.68%	\$125,898,615	5.27%	\$115,845,356	-7.99%	\$116,934,152	0.94%
NET INCREASE (DECREASE) IN FUND BALANCE	\$4,448,171	(\$1,021,656)	-122.97%	(\$5,454,337)	-222.62%	\$1,219,259	-122.35%	(\$1,869,288)	-253.31%
FUND BALANCE, RESERVES									
Beginning Balance	\$7,079,259	\$11,527,428	62.83%	\$11,898,939	68.08%	\$6,444,602	-45.84%	\$7,663,861	18.92%
Ending Balance	\$11,527,430	\$10,505,772	-8.86%	\$6,444,602	-44.09%	\$7,663,861	18.92%	\$5,794,573	-24.39%
Reserve Amounts:									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$215,085	\$215,085		\$337,660		\$337,660		\$337,660	
Designated for Economic Uncert.	\$5,438,995	\$6,793,451		\$6,062,962		\$5,421,444		\$5,415,931	
Prepaid Expenditures	\$0	\$603,390		\$0		\$0		\$0	
Legally Restricted Balances	\$0	\$0		\$0		\$0		\$0	
Designated	\$2,960,792	\$701,233		\$18,980		\$1,750,000		\$0	
Designated - OPEB	\$0	\$2,167,613		\$0		\$0		\$0	
Designated	\$0	\$0		\$0		\$0		\$0	
Unappropriated	\$2,887,558	\$0		(\$0)		\$129,757		\$15,982	
Total EFB	\$11,527,430	\$10,505,772		\$6,444,602		\$7,663,861		\$5,794,573	

Hemet Unified School District
Multi Year Projections 2006-07 Through 2010-11
Restricted

DESCRIPTION	Audited Actuals 2006-07	Estimated Actuals 2007-08	Percent of Change over PY	First Interim Budget 2008-09	Percent of Change %	Projected Budget 2009-10	Percent of Change over PY	Projected Budget 2010-11	Percent of Change over PY
REVENUES									
REVENUE LIMIT	\$6,074,953	\$6,367,619	4.82%	\$5,805,736	-0.0443159	\$5,592,665	-3.67%	\$5,545,687	-0.84%
FEDERAL	\$13,727,606	\$12,993,108	-5.35%	\$15,168,465	0.10496069	\$12,882,598	-15.07%	\$12,882,598	0.00%
STATE	\$17,914,201	\$16,129,581	-9.96%	\$14,941,452	-0.1659437	\$13,402,173	-10.30%	\$13,469,184	0.50%
LOCAL	\$16,182,040	\$17,829,481	10.18%	\$20,885,644	0.29066817	\$20,150,889	-3.52%	\$20,150,889	0.00%
CONTRIBUTIONS	\$11,706,163	\$13,012,041	11.16%	\$11,940,841	0.02004739	\$9,431,658	-21.01%	\$10,475,975	11.07%
REVENUE TOTALS	\$65,604,963	\$66,331,830	1.11%	\$68,742,138	0.04781917	\$61,459,983	-10.59%	\$62,524,333	1.73%
EXPENDITURES									
Certificated Salaries	\$18,307,149	\$20,592,267	12.48%	\$19,456,904	0.06280361	\$19,248,214	-1.07%	\$18,556,185	-3.60%
Classified Salaries	\$11,573,250	\$13,616,275	17.65%	\$14,817,915	0.28035902	\$14,323,858	-3.33%	\$14,253,040	-0.49%
Benefits	\$9,037,082	\$10,783,382	19.32%	\$11,694,281	0.29403285	\$11,402,189	-2.50%	\$11,259,624	-1.25%
Books & Supplies	\$8,144,678	\$8,660,305	6.33%	\$11,329,218	0.39099643	\$6,218,362	-45.11%	\$5,592,729	-10.06%
Contracts & Services	\$5,679,468	\$6,696,598	17.91%	\$7,313,661	0.28773699	\$5,159,934	-29.45%	\$4,386,838	-14.98%
Capital Outlay	\$2,847,123	\$1,173,551	-58.78%	\$298,521	-0.8951499	\$54,491	-81.75%	\$55,581	2.00%
Other Outgo	\$3,105,686	\$3,531,016	13.70%	\$5,983,578	0.9266526	\$6,300,289	5.29%	\$6,402,401	1.62%
Support Costs	\$1,127,708	\$817,389	-27.52%	\$2,206,225	0.95637967	\$2,162,101	-2.00%	\$2,140,480	-1.00%
Total Expenditures	\$59,822,144	\$65,870,783	10.11%	\$73,100,303	0.2219606	\$64,869,438	-11.26%	\$62,646,878	-3.43%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$601,525	\$125,000	-79.22%	\$0	-1		#DIV/0!		#DIV/0!
Transfers Out & Other Uses	\$746,164	\$957,267	28.29%	\$948,834	0.27161589	\$0	-100.00%	\$950,000	#DIV/0!
Total Expenditures & Uses	\$60,568,308	\$66,828,050	10.34%	\$74,049,137	0.22257232	\$64,869,438	-12.40%	\$63,596,878	-1.96%
NET INCREASE (DECREASE) IN FUND BALANCE	\$5,638,180	(\$371,220)	-106.58%	(\$5,306,999)	-1.941261	(\$3,409,455)	-35.76%	(\$1,072,545)	-68.54%
FUND BALANCE, RESERVES									
Beginning Balance	\$3,699,775	\$9,337,956	152.39%	\$9,788,999	1.6458363	\$4,482,000	-54.21%	\$1,072,545	-76.07%
Ending Balance	\$9,337,955	\$8,966,736	-3.98%	\$4,482,000	-0.5200234	\$1,072,545	-76.07%	\$0	-100.00%
Reserve Amounts:									
Revolving Cash	\$0	\$0		\$0		\$0		\$0	
Stores	\$0	\$0		\$0		\$0		\$0	
Designated for Economic Uncert.	\$0	\$0		\$0		\$0		\$0	
Prepaid Expenditures	\$0	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$9,337,954	\$5,620,568		\$2,404,463		\$0		\$0	
Designated	\$0	\$0		\$0		\$0		\$0	
Designated	\$0	\$0		\$0		\$0		\$0	
Designated	\$0	\$3,346,168		\$2,077,537		\$0		\$0	
Unappropriated	\$1	\$0		\$0		\$1,072,545		\$0	
Total EFB	\$9,337,955	\$8,966,736		\$4,482,000		\$1,072,545		\$0	

2/23/2009

Hemet Unified School District
Multi Year Projections 2006-07 Through 2010-11
Combined

DESCRIPTION	Audited Actuals 2006-07	Estimated Actuals 2007-08	Percent of Change over PY	First Interim Budget 2008-09	Percent of Change %	Projected Budget 2009-10	Percent of Change over PY	Projected Budget 2010-11	Percent of Change over PY
COLA Actual/Projection %	5.92%	4.53%		5.66%		5.02%		0.50%	
ADA Actual/Projection (Number) (excluding County and Charter)	21,937	22,295	1.63%	21977.13	0.18%	21,717	-1.19%	21,422	-1.36%
REVENUES									
REVENUE LIMIT	\$126,259,071	\$129,883,183	2.87%	\$124,484,568	-1.41%	\$119,919,587	-3.67%	\$118,917,222	-0.84%
FEDERAL	\$13,961,827	\$13,871,881	-0.64%	\$16,025,465	14.78%	\$12,914,598	-19.41%	\$12,914,598	0.00%
STATE	\$29,988,247	\$27,954,582	-6.78%	\$24,846,992	-17.14%	\$22,911,491	-7.79%	\$22,978,455	0.29%
LOCAL	\$18,913,466	\$20,130,504	6.43%	\$23,513,677	24.32%	\$22,778,922	-3.12%	\$22,778,922	0.00%
CONTRIBUTIONS	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	\$189,122,611	\$191,840,150	1.44%	\$188,870,702	-0.13%	\$178,524,598	-5.48%	\$177,589,197	-0.52%
EXPENDITURES									
Certificated Salaries	\$87,504,909	\$94,252,223	7.71%	\$89,132,483	1.86%	\$85,303,130	-4.30%	\$85,667,980	0.43%
Classified Salaries	\$25,917,611	\$29,712,489	14.64%	\$31,795,386	22.68%	\$29,103,709	-8.47%	\$29,269,369	0.57%
Benefits	\$31,941,982	\$36,075,110	12.94%	\$37,443,817	17.22%	\$35,039,714	-6.42%	\$35,101,391	0.18%
Books & Supplies	\$10,759,658	\$12,108,903	12.54%	\$14,593,346	35.63%	\$8,419,656	-42.30%	\$7,794,023	-7.43%
Contracts & Services	\$15,342,788	\$17,645,043	15.01%	\$19,943,512	29.99%	\$16,533,153	-17.10%	\$15,351,254	-7.15%
Capital Outlay	\$3,127,251	\$1,274,582	-59.24%	\$560,015	-82.09%	\$315,985	-43.58%	\$317,075	0.34%
Other Outgo	\$3,155,846	\$3,574,762	13.27%	\$6,032,736	91.16%	\$6,349,447	5.25%	\$6,451,559	1.61%
Support Costs	(\$345,809)	(\$237,236)	-31.40%	(\$502,377)	45.28%	(\$350,000)	-30.33%	(\$371,621)	6.18%
Total Expenditures	\$177,404,236	\$194,405,876	9.58%	\$198,998,918	12.17%	\$180,714,794	-9.19%	\$179,581,030	-0.63%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$1,131,778	\$2,375,000	109.85%	\$315,714	-72.10%	\$0	-100.00%	\$0	#DIV/0!
Transfers Out & Other Uses	\$2,763,802	\$1,202,150	-56.50%	\$948,834	-65.67%	\$0	-100.00%	\$950,000	#DIV/0!
Total Expenditures & Uses	\$180,168,038	\$195,608,026	8.57%	\$199,947,752	10.98%	\$180,714,794	-9.62%	\$180,531,030	-0.10%
NET INCREASE (DECREASE) IN FUND BALANCE	\$10,086,351	(\$1,392,876)	-113.81%	(\$10,761,336)	-206.69%	(\$2,190,196)	-79.65%	(\$2,941,833)	34.32%
FUND BALANCE, RESERVES									
Beginning Balance	\$10,779,034	\$20,865,384	93.57%	\$21,687,938	101.20%	\$10,926,602	-49.62%	\$8,736,406	-20.04%
Ending Balance	\$20,865,385	\$19,472,508	-6.68%	\$10,926,602	-47.63%	\$8,736,406	-20.04%	\$5,794,573	-33.67%
Reserve Amounts:									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$215,085	\$215,085		\$337,660		\$337,660		\$337,660	
Designated for Economic Uncert.	\$5,438,995	\$6,793,451		\$6,062,962		\$5,421,444		\$5,415,931	
Prepaid Expenditures	\$0	\$603,390		\$0		\$0		\$0	
Legally Restricted Balances	\$9,337,954	\$5,620,568		\$2,404,463		\$0		\$0	
Designated - Unrestricted Carry Over	\$2,960,792	\$701,233		\$18,980		\$1,750,000		\$0	
Designated - OPEB/Mandated Costs	\$0	\$2,167,613		\$0		\$0		\$0	
Designated - Restricted Resources	\$0	\$3,346,168		\$2,077,537		\$0		\$0	
Unappropriated	\$2,887,559	\$0		(\$0)		\$1,202,302		\$15,982	
Total EFB	\$20,865,385	\$19,472,508		\$10,926,602		\$8,736,406		\$5,794,573	
% of Reserve (9770 and 9790)	4.62%	3.47%		3.03%		3.67%		3.01%	

Hemet Unified School District

Multi-year Projection Assumptions - 2008-09 Second Interim

	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX	Total Expense Change	Rev Limit 80XX	Federal 81XX-82XX	State 83XX-85XX	Local 86XX-87XX	Transfers In 891X	Total Revenue Change
2008-09	89,132,483	31,795,386	37,443,817	14,593,346	19,943,512	560,015	6,479,193	199,947,752	124,484,568	16,025,465	24,846,992	23,513,677	315,714	189,186,416
2009/10 Adjustments														
<i>List separately:</i>								0						0
COLA/Increased Costs					535,066	5,970	465,254	1,006,290	6,675,281					6,675,281
COLA Deficits (added to PY deficit)								0	(9,564,653)					(9,564,653)
Step & Column	1,426,119	508,727	403,765					2,338,611						0
Negotiations								0						0
Staffing Reductions/Bdgt Cuts	(3,880,472)	(2,850,404)	(2,403,443)	(1,168,075)	(1,888,125)		(945,000)	(13,135,519)						
ADA Growth/(Decline)	(855,000)	(350,000)	(234,775)					(1,439,775)	(1,675,609)					(1,675,609)
One-time expenses/Carry Over	(520,000)		(169,650)	(5,005,615)	(2,057,300)	(250,000)		(8,002,565)		(3,110,867)	(1,935,501)	(734,755)	(315,714)	(6,096,837)
								0						0
								0						0
								0						0
2009/10 TOTALS	85,303,130	29,103,709	35,039,714	8,419,656	16,533,153	315,985	5,999,447	180,714,794	119,919,587	12,914,598	22,911,491	22,778,922	0	178,524,598
2009/10 Adjustments														
<i>List separately:</i>								0						0
COLA/Increased Costs						6,090	80,491	86,581	900,542		66,964			967,506
COLA Deficits (added to PY deficit)								0						0
Step & Column	1,364,850	465,660	386,677					2,217,187						0
Negotiations								0						0
Staffing Reductions/Bdgt Cuts							950,000	950,000						0
ADA Growth/(Decline)								0	(1,902,907)					(1,902,907)
One-time expenses/Carry Over	(1,000,000)	(300,000)	(325,000)	(625,633)	(1,181,899)	(5,000)		(3,437,532)						0
								0						0
								0						0
								0						0
2009/10 TOTALS	85,667,980	29,269,369	35,101,391	7,794,023	15,351,254	317,075	7,029,938	180,531,030	118,917,222	12,914,598	22,978,455	22,778,922	0	177,589,197

**FIRST INTERIM BUDGET 2008-09
SUMMARY OF ASSUMPTIONS
FOR FISCAL YEAR 2008-09 THROUGH 2010-11**

DISTRICT

Hemet Unified

	2008-09	2009-10	2010-11
Projected Enrollment:			
<i>District K-12</i>	23,041	22,461	22,928
<i>Charter School</i>	170	228	228
Projected ADA:			
<i>District K-12</i>	21,977.13	21,716.57	21,422.13
<i>County Supplement</i>	59.55	59.55	59.55
<i>Charter School</i>	161.78	215.46	215.46
Revenue Limit COLA			
	5.66%	5.02%	0.50%
Deficit			
	9.685%	16.160%	16.160%
Step/Column Increase:			
<i>Certificated (Salaries only)</i>	\$ 1,418,463	\$ 1,426,119	\$ 1,364,850
<i>Classified (Salaries only)</i>	\$ 500,104	\$ 508,727	\$ 465,660
Growth/Decrease (Include New Schools Opening):			
<i># of Teachers</i>	-53.50	-19.00	15.00
<i>Certificated (Salaries only)</i>	\$ (4,226,500)	\$ (4,155,472)	\$ 675,000
<i>Classified (Salaries only)</i>	\$ (105,000)	\$ (2,100,404)	\$ -
<i>Management (Salaries only)</i>	\$ (403,225)	\$ (1,100,000)	\$ -
Negotiated/Projected Salary and Benefit Increase:			
<i>Certificated Salaries</i>	\$ -	\$ -	\$ -
<i>Classified Salaries</i>	\$ -	\$ -	\$ -
<i>Health/Welfare Benefits</i>	\$ -	\$ -	\$ -
# of New Schools Opening			
<i>Cost of Operations for New Schools (Objects 4XXX-6XXX)</i>	\$ 300,000	\$ (500,000)	\$ -

<p>Other Major Assumptions in Objects 4XXX-7XXX</p>		<p><i>In addition to salary reductions listed above to meet proposed state funding deficits and enrollment decline, another \$47.9 million in employee benefits and other expenditure reductions are proposed. Those items are listed in the district's interim report narrative on page 14. Expenses in restricted programs are also reduced an amount equivalent to the reduction in revenue for prior year carry over and deferred revenues budgeted in 2008-09.</i></p>	
<p>Other Major Assumptions in Objects 8XXX</p>	<p><i>Deficit factor is increased to 9.685% for 2008-09. Lottery revenues are reduced to current per ADA amounts of \$109.50 and \$11.50</i></p>	<p><i>Restricted revenues are reduced by the amount of carry over and deferred revenues budgeted in 2008-09 on the assumption that all available funds will be used in the year they are awarded. Any prior year unspent balances will be budgeted at the close of each fiscal year as appropriate. \$825,000 of federal (MAA) revenue budgeted in CY, not budgeted in 2009/10 - will bdgt when rcvd. Rev Limit funding is based on prior year ADA due to declining enrollment. ADA shown above is CY ADA. Funded ADA is projected at 21,002.49 excluding Charter and County ADA. Deficit factor of 16.16% is applied to revenue limit</i></p>	<p><i>Rev Limit funding based on current year ADA as enrollment is projected to see growth beyond prior year levels. Deficit factor of 16.16% is applied to revenue limit.</i></p>

**HEMET UNIFIED SCHOOL DISTRICT
2008-09 Second Interim
Combined General Fund Cash Flow**

		JULY		AUG		SEPT		OCT		NOV		DEC		JAN	
		Actuals		Actuals		Actuals		Actuals		Actuals		Actuals		Actuals	
A. BEGINNING CASH		4,426,776.02		13,099,426.00		23,996,559.81		21,848,457.89		13,759,473.32		8,059,589.35		26,146,273.32	
B. RECEIPTS:															
Revenue Limit															
State Aid 8011	8011	970,895.00	1.01%	12,945,138.00	13.43%	14,131,776.00	14.66%	4,806,571.00	4.99%	7,730,440.00	8.02%	7,730,437.00	8.02%	7,730,441.00	8.02%
Property Tax	8020-8089	1,571,736.37	5.75%	1,323,169.82	4.84%	1,426,455.38	5.22%	34,836.99	0.13%	99,848.66	0.37%	13,175,940.61	48.19%	4,136,443.08	15.13%
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other RL	8091-8092	42,539.58	5.63%	56,141.33	7.43%	69,875.76	9.25%	86,331.85	11.42%	85,871.88	11.36%	86,921.39	11.50%	85,137.26	11.27%
Federal Revenues	8100-8299	80,751.96	0.50%	1,189,934.03	7.43%	205,210.04	1.28%	(145,285.54)	-0.91%	142,338.99	0.89%	2,380,587.55	14.86%	2,531,748.27	15.80%
Other State Revenues	8300-8599	20,298.00	0.08%	911.00	0.00%	665,966.00	2.68%	4,745,438.94	19.10%	977,353.00	3.93%	4,071,485.20	16.39%	1,356,632.71	5.46%
Other Local Revenues	8600-8799	10,567.55	0.04%	222,704.56	0.95%	652,698.41	2.78%	467,948.88	1.99%	2,971,329.26	12.64%	1,203,349.63	5.12%	4,109,090.98	17.48%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	352,816.32	111.75%	0.00	0.00%	0.00	0.00%
TOTAL RECEIPTS		2,696,778.46		15,737,998.74		17,151,981.59		9,995,842.12		12,359,998.11		28,648,721.38		19,949,493.30	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	1,287,219.15	1.44%	978,836.34	1.10%	8,651,866.00	9.71%	8,686,220.85	9.75%	8,854,209.33	9.93%	8,684,199.62	9.74%	8,599,031.12	9.65%
Classified Salaries	2000-2999	1,536,445.81	4.83%	1,759,807.94	5.53%	2,827,973.50	8.89%	3,167,703.48	9.96%	2,865,951.67	9.01%	3,196,886.65	10.05%	2,191,737.63	6.89%
Employee Benefits	3000-3999	629,109.76	1.68%	2,248,959.25	6.01%	3,695,472.90	9.87%	4,070,669.02	10.87%	3,470,924.35	9.27%	3,715,407.39	9.92%	3,117,712.74	8.33%
Books & Supplies	4000-4999	193,706.89	1.33%	645,089.25	4.42%	1,210,064.44	8.29%	1,129,529.05	7.74%	837,589.28	5.74%	674,243.15	4.62%	622,506.54	4.27%
Services & Operating Expenses	5000-5999	661,847.26	3.32%	843,684.34	4.23%	2,195,714.08	11.01%	1,377,004.47	6.90%	1,577,798.52	7.91%	1,319,627.21	6.62%	2,219,933.65	11.13%
Capital Outlays	6000-6999	13,641.75	2.44%	103,001.00	18.39%	95,939.11	17.13%	107,808.09	19.25%	396,679.23	70.83%	14,159.65	2.53%	35,098.42	6.27%
Other Outgo	7100-7299/7400-7499	184,687.57	3.06%	121,646.91	2.02%	212,812.05	3.53%	2,265,726.48	37.56%	192,574.01	3.19%	459,794.61	7.62%	193,671.29	3.21%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	948,834.00	100.00%
TOTAL DISBURSEMENTS		4,506,658.19		6,701,025.03		18,889,842.08		20,804,661.44		18,195,726.39		18,064,318.28		17,928,525.39	
D. TAX ANTICIPATION NOTES		-		-		-		-		-		6,930,000.00	0.00%	(2,772,000.00)	
E. INTERFUND LOANS	9311	-		-		(500,000.00)		-		-		-		500,000.00	
F. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		13,213,704.43	60.26%	1,883,637.45	8.59%	115,077.83	0.52%	3,209,421.99	14.64%	136,644.31	0.62%	575,536.63	2.62%	2,675,045.43	12.20%
Accounts Payable		2,731,174.72	53.22%	23,477.35	0.46%	25,319.26	0.49%	489,587.24	9.54%	800.00	0.02%	3,255.76	0.06%	106,912.17	2.08%
TOTAL PRIOR YEAR TRANSACTIONS		10,482,529.71		1,860,160.10		89,758.57		2,719,834.75		135,844.31		572,280.87		2,568,133.26	
G. NET INCOME (B - C + D + E + F)		8,672,649.98		10,897,133.81		(2,148,101.92)		(8,088,984.57)		(5,699,883.97)		18,086,683.97		2,317,101.17	
ENDING CASH (A + F)		13,099,426.00		23,996,559.81		21,848,457.89		13,759,473.32		8,059,589.35		26,146,273.32		28,463,374.49	

**HEMET UNIFIED SCHOOL DISTRICT
2008-09 Second Interim
Combined General Fund Cash Flow**

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL
A. BEGINNING CASH		28,463,374.49		17,915,000.59		13,182,311.03		7,766,319.53		3,897,293.05		150,758.89		4,426,776.02
B. RECEIPTS:														
Revenue Limit														
State Aid 8011	8011	6,525,279.46	6.77%	7,566,239.85	7.85%	7,566,239.85	7.85%	7,566,239.85	7.85%	0.00	0.00%	11,115,533.99	11.53%	96,385,221.00
Property Tax	8020-8089	309,591.95	1.13%	18,979.77	0.07%	2,942,326.16	10.76%	2,192,074.87	8.02%	112,266.34	0.41%	0.00	0.00%	27,343,670.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other RL	8091-8092	78,417.56	10.38%	75,487.28	9.99%	77,707.19	10.28%	77,085.61	10.20%	69,614.57	9.21%	(135,454.26)	-17.92%	755,677.00
Federal Revenues	8100-8299	381,488.14	2.38%	484,001.78	3.02%	2,109,481.65	13.16%	2,314,142.57	14.44%	480,256.15	3.00%	3,870,809.41	24.15%	16,025,465.00
Other State Revenues	8300-8599	835,053.45	3.36%	1,408,201.02	5.67%	1,679,772.65	6.76%	612,618.42	2.47%	3,700,884.96	14.89%	4,772,376.65	19.21%	24,846,992.00
Other Local Revenues	8600-8799	199,133.06	0.85%	4,718,238.37	20.07%	1,505,292.34	6.40%	1,048,735.03	4.46%	1,935,440.32	8.23%	4,469,148.61	19.01%	23,513,677.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	300,000.00	95.02%	(337,102.34)	-106.77%	315,713.98
TOTAL RECEIPTS		8,328,963.62		14,271,148.07		15,880,819.84		13,810,896.35		6,598,462.34		23,755,312.06		189,186,416.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	8,712,482.63	9.77%	8,642,675.56	9.70%	8,581,196.10	9.63%	8,583,637.69	9.63%	8,586,974.83	9.63%	283,933.78	0.32%	89,132,483.00
Classified Salaries	2000-2999	2,814,955.93	8.85%	2,798,436.91	8.80%	2,745,321.60	8.63%	2,939,513.86	9.25%	2,860,789.53	9.00%	89,861.49	0.28%	31,795,386.00
Employee Benefits	3000-3999	3,140,701.76	8.39%	3,330,574.07	8.89%	3,336,525.29	8.91%	3,390,178.48	9.05%	3,441,972.40	9.19%	(144,390.41)	-0.39%	37,443,817.00
Books & Supplies	4000-4999	855,471.96	5.86%	960,331.69	6.58%	1,212,965.65	8.31%	467,723.72	3.21%	1,448,515.28	9.93%	4,335,609.10	29.71%	14,593,346.00
Services & Operating Expenses	5000-5999	1,303,764.44	6.54%	1,575,619.36	7.90%	1,713,494.31	8.59%	1,801,354.41	9.03%	1,748,438.87	8.77%	1,605,231.08	8.05%	19,943,512.00
Capital Outlays	6000-6999	5,320.55	0.95%	6,741.45	1.20%	0.00	0.00%	0.00	0.00%	(218,374.25)	-38.99%	0.00	0.00%	560,015.00
Other Outgo	7100-7299/7400-7499	950,155.92	15.75%	682,905.72	11.32%	337,833.22	5.60%	140,562.75	2.33%	290,365.47	4.81%	0.00	0.00%	6,032,736.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	(28,585.25)	5.69%	(473,791.75)	94.31%	(502,377.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	948,834.00
TOTAL DISBURSEMENTS		17,782,853.19		17,997,284.76		17,927,336.17		17,322,970.91		18,130,096.88		5,696,453.29		199,947,752.00
D. TAX ANTICIPATION NOTES		(693,000.00)	0.000%	(693,000.00)	0.000%	(2,772,000.00)	0.000%	-	0.000%	-	-	-	-	0.00
E. INTERFUND LOANS	9311	-		-		-		-		7,750,000.00	100.00%	(7,750,000.00)	-100.00%	0.00
F. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		151,947.05	0.69%	84,415.03	0.38%	(18,908.97)	-0.09%	(152,615.19)	-0.70%	52,445.85	0.24%	0.00	0.00%	21,926,351.84
Accounts Payable		553,431.38	10.78%	397,967.90	7.75%	578,566.20	11.27%	204,336.73	3.98%	17,345.47	0.34%	0.00	0.00%	5,132,174.18
TOTAL PRIOR YEAR TRANSACTIONS		(401,484.33)		(313,552.87)		(597,475.17)		(356,951.92)		35,100.38		0.00		16,794,177.66
G. NET INCOME (B - C + D+ E + F)		(10,548,373.90)		(4,732,689.56)		(5,415,991.50)		(3,869,026.48)		(3,746,534.16)		10,308,858.77		6,032,841.66
ENDING CASH (A + F)		17,915,000.59		13,182,311.03		7,766,319.53		3,897,293.05		150,758.89		10,459,617.66		10,459,617.68

Second Interim State Forms

For the Period Ending January 31, 2009

General Fund

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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: _____
District Superintendent or Designee

Date: _____

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: March 03, 2009

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 first interim.		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 first interim.		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 first interim.		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 first interim.	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 first interim.		X
7a	Deferred Maintenance	If applicable, changes occurring since first interim meet the required deferred maintenance facilities funding.	X	
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim 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 first interim 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 first interim 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? <ul style="list-style-type: none">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)? <ul style="list-style-type: none">If yes, have there been changes since first interim in OPEB liabilities?		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none">If yes, have there been changes since first interim in self-insurance liabilities?		X
			X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none">Certificated? (Section S8A, Line 1b)Classified? (Section S8B, Line 1b)Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
			n/a	
			n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: <ul style="list-style-type: none">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	124,847,149.00	74,665,875.96	118,678,832.00	(6,168,317.00)	-4.9%
2) Federal Revenue		8100-8299	982,000.00	857,000.00	0.00	857,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,946,609.00	10,158,394.00	3,564,557.85	9,905,540.00	(252,854.00)	-2.5%
4) Other Local Revenue		8600-8799	1,191,485.00	2,012,104.00	1,412,951.66	2,628,033.00	615,929.00	30.6%
5) TOTAL, REVENUES			136,162,838.00	137,874,647.00	79,643,385.47	132,069,405.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	69,904,115.00	70,472,209.00	35,820,864.64	69,675,579.00	796,630.00	1.1%
2) Classified Salaries		2000-2999	16,573,097.00	17,277,471.00	9,502,336.31	16,977,471.00	300,000.00	1.7%
3) Employee Benefits		3000-3999	24,490,897.00	25,132,609.00	14,329,125.53	25,749,536.00	(616,927.00)	-2.5%
4) Books and Supplies		4000-4999	2,783,954.00	3,614,123.00	1,435,821.30	3,264,128.00	349,995.00	9.7%
5) Services and Other Operating Expenditures		5000-5999	11,121,849.00	12,547,131.00	6,590,405.36	12,629,851.00	(82,720.00)	-0.7%
6) Capital Outlay		6000-6999	23,550.00	255,865.00	198,465.33	261,494.00	(5,629.00)	-2.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	69,166.00	49,158.00	21,931.76	49,158.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,252,225.00)	(2,740,151.00)	(443,231.95)	(2,708,602.00)	(31,549.00)	1.2%
9) TOTAL, EXPENDITURES			122,714,403.00	126,608,415.00	67,455,718.28	125,898,615.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			13,448,435.00	11,266,232.00	12,187,667.19	6,170,790.00		
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	15,713.98	15,714.00	15,714.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,735,166.00)	(11,429,484.00)	(6,716,238.16)	(11,940,841.00)	(511,357.00)	4.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,435,166.00)	(11,129,484.00)	(6,700,524.18)	(11,625,127.00)		

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	136,748.00	5,487,143.01	(5,454,337.00)		
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	12,035,687.37		6,444,602.37		
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	337,660.00		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	7,415,596.93		6,062,962.16		
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	4,257,430.44		18,980.21		
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	102,998,260.00	56,045,688.00	96,385,221.00	(6,613,039.00)	-6.4%
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	415,172.00	207,862.34	415,172.00	0.00	0.0%
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	1,164.35	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	23,996,504.00	24,561,170.00	14,170,371.35	24,561,170.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,167,993.00	1,261,402.00	1,391,843.05	1,261,402.00	0.00	0.0%
Prior Years' Taxes		8043	5,074,508.00	6,264,321.00	6,264,320.84	6,264,321.00	0.00	0.0%
Supplemental Taxes		8044	2,470,923.00	858,813.00	779,844.47	858,813.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(6,541,716.00)	(6,067,208.00)	(1,046,975.49)	(6,067,208.00)	0.00	0.0%
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	77,814,118.91	123,728,891.00	(6,613,039.00)	-5.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(6,233,493.00)	(6,276,107.00)	(3,661,062.00)	(5,805,736.00)	470,371.00	-7.5%
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	559,901.05	887,964.00	(25,649.00)	-2.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(132,287.00)	(132,287.00)	(47,082.00)	(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	124,847,149.00	74,665,875.96	118,678,832.00	(6,168,317.00)	-4.9%
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						

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)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue	All Other	8290	965,000.00	840,000.00	0.00	840,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			982,000.00	857,000.00	0.00	857,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	1,592,634.00	1,216,122.00	1,109,214.00	1,216,122.00	0.00	0.0%
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	6,101,868.00	1,675,220.00	6,101,868.00	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	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	681,800.85	2,434,950.00	(252,854.00)	-9.4%
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						

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)
School Community Violence Prevention Grant	7391	8590						
Teacher Credentialing Block Grant	7392	8590						
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	98,323.00	152,600.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,946,609.00	10,158,394.00	3,564,557.85	9,905,540.00	(252,854.00)	-2.5%
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	12,263.55	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	2.52	0.00	0.00	0.0%
Leases and Rentals		8650	120,000.00	120,000.00	111,862.39	175,000.00	55,000.00	45.8%
Interest		8660	500,000.00	500,000.00	152,925.71	550,000.00	50,000.00	10.0%
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	1,392,104.00	1,135,897.49	1,903,033.00	510,929.00	36.7%
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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791						

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	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%
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	2,012,104.00	1,412,951.66	2,628,033.00	615,929.00	30.6%
TOTAL, REVENUES			136,162,838.00	137,874,647.00	79,643,385.47	132,069,405.00	(5,805,242.00)	-4.2%

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	60,628,638.00	61,088,192.00	30,446,402.80	60,291,562.00	796,630.00	1.3%
Certificated Pupil Support Salaries		1200	1,732,676.00	1,828,806.00	942,289.60	1,828,806.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,369,134.00	7,360,988.00	4,334,746.84	7,360,988.00	0.00	0.0%
Other Certificated Salaries		1900	173,667.00	194,223.00	97,425.40	194,223.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			69,904,115.00	70,472,209.00	35,820,864.64	69,675,579.00	796,630.00	1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	200,254.00	385,570.00	261,258.35	385,570.00	0.00	0.0%
Classified Support Salaries		2200	5,808,362.00	6,279,881.00	3,288,614.72	5,979,881.00	300,000.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	2,575,123.00	2,722,415.00	1,566,482.89	2,722,415.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,078,158.00	5,963,008.00	3,407,519.03	5,963,008.00	0.00	0.0%
Other Classified Salaries		2900	1,911,200.00	1,926,597.00	978,461.32	1,926,597.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			16,573,097.00	17,277,471.00	9,502,336.31	16,977,471.00	300,000.00	1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,698,199.00	5,675,591.00	2,938,012.15	5,845,591.00	(170,000.00)	-3.0%
PERS		3201-3202	2,626,728.00	2,727,447.00	1,425,981.45	2,727,447.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,264,384.00	2,277,206.00	1,153,171.99	2,277,206.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,805,709.00	10,693,368.00	6,500,650.95	11,136,976.00	(443,608.00)	-4.1%
Unemployment Insurance		3501-3502	259,450.00	259,930.00	135,382.77	263,043.00	(3,113.00)	-1.2%
Workers' Compensation		3601-3602	2,037,394.00	2,040,764.00	1,067,906.24	2,040,764.00	0.00	0.0%
OPEB, Allocated		3701-3702	378,708.00	378,813.00	197,795.38	378,813.00	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	414,874.00	316,882.05	415,080.00	(206.00)	0.0%
Other Employee Benefits		3901-3902	0.00	664,616.00	593,342.55	664,616.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,490,897.00	25,132,609.00	14,329,125.53	25,749,536.00	(616,927.00)	-2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	519.00	15,137.32	519.00	0.00	0.0%
Books and Other Reference Materials		4200	3,350.00	17,999.00	28,732.73	17,999.00	0.00	0.0%
Materials and Supplies		4300	2,706,149.00	3,460,623.00	1,278,927.03	3,110,628.00	349,995.00	10.1%
Noncapitalized Equipment		4400	74,455.00	134,982.00	113,024.22	134,982.00	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	3,614,123.00	1,435,821.30	3,264,128.00	349,995.00	9.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	440,000.00	440,000.00	164,195.85	440,000.00	0.00	0.0%
Travel and Conferences		5200	181,961.00	194,983.00	118,909.09	194,983.00	0.00	0.0%
Dues and Memberships		5300	49,805.00	52,218.00	42,125.81	52,218.00	0.00	0.0%
Insurance		5400-5450	751,000.00	751,000.00	767,047.00	768,047.00	(17,047.00)	-2.3%
Operations and Housekeeping Services		5500	5,055,674.00	5,307,084.00	3,226,332.40	5,337,084.00	(30,000.00)	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	661,913.00	633,305.00	409,758.12	688,305.00	(55,000.00)	-8.7%
Transfers of Direct Costs		5710	(155,783.00)	(13,562.00)	(75,475.33)	(13,562.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,250.00)	(50,040.00)	(6,537.52)	(50,040.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,927,838.00	3,917,950.00	1,409,257.91	3,698,623.00	219,327.00	5.6%
Communications		5900	1,213,691.00	1,314,193.00	534,792.03	1,514,193.00	(200,000.00)	-15.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,121,849.00	12,547,131.00	6,590,405.36	12,629,851.00	(82,720.00)	-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	4,000.00	0.00	4,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	96,567.00	82,813.99	96,567.00	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	155,298.00	115,651.34	160,927.00	(5,629.00)	-3.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,550.00	255,865.00	198,465.33	261,494.00	(5,629.00)	-2.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	5,073.00	2,554.74	5,073.00	0.00	0.0%
Other Debt Service - Principal		7439	64,094.00	44,085.00	19,377.02	44,085.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			69,166.00	49,158.00	21,931.76	49,158.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,683,689.00)	(2,206,225.00)	(443,231.95)	(2,206,225.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(568,536.00)	(533,926.00)	0.00	(502,377.00)	(31,549.00)	5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,252,225.00)	(2,740,151.00)	(443,231.95)	(2,708,602.00)	(31,549.00)	1.2%
TOTAL, EXPENDITURES			122,714,403.00	126,608,415.00	67,455,718.28	125,898,615.00	709,800.00	0.6%

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	15,713.98	15,714.00	15,714.00	New
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	15,713.98	15,714.00	15,714.00	New
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)	(11,429,484.00)	(6,716,238.16)	(11,940,841.00)	(511,357.00)	4.5%
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)	(11,429,484.00)	(6,716,238.16)	(11,940,841.00)	(511,357.00)	4.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11,435,166.00)	(11,129,484.00)	(6,700,524.18)	(11,625,127.00)	(495,643.00)	4.5%

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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	6,233,493.00	6,276,107.00	3,661,062.00	5,805,736.00	(470,371.00)	-7.5%
2) Federal Revenue		8100-8299	12,555,965.00	15,058,421.00	6,385,285.30	15,168,465.00	110,044.00	0.7%
3) Other State Revenue		8300-8599	13,941,072.00	15,494,822.00	8,273,527.00	14,941,452.00	(553,370.00)	-3.6%
4) Other Local Revenue		8600-8799	19,872,420.00	20,905,899.00	8,224,737.61	20,885,644.00	(20,255.00)	-0.1%
5) TOTAL, REVENUES			52,602,950.00	57,735,249.00	26,544,611.91	56,801,297.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,718,383.00	19,652,227.00	9,920,717.77	19,456,904.00	195,323.00	1.0%
2) Classified Salaries		2000-2999	14,113,806.00	14,432,915.00	8,044,170.37	14,817,915.00	(385,000.00)	-2.7%
3) Employee Benefits		3000-3999	11,167,476.00	11,244,281.00	6,619,129.88	11,694,281.00	(450,000.00)	-4.0%
4) Books and Supplies		4000-4999	6,253,474.00	12,410,699.00	3,876,907.30	11,329,218.00	1,081,481.00	8.7%
5) Services and Other Operating Expenditures		5000-5999	5,797,492.00	7,088,661.00	3,605,204.17	7,313,661.00	(225,000.00)	-3.2%
6) Capital Outlay		6000-6999	109,174.00	298,521.00	567,861.92	298,521.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,475,099.00	5,983,578.00	3,608,981.16	5,983,578.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,683,689.00	2,206,225.00	443,231.95	2,206,225.00	0.00	0.0%
9) TOTAL, EXPENDITURES			63,318,593.00	73,317,107.00	36,686,204.52	73,100,303.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,715,643.00)	(15,581,858.00)	(10,141,592.61)	(16,299,006.00)		
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	948,834.00	948,834.00	948,834.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	337,102.34	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	11,429,484.00	6,716,238.16	11,940,841.00	511,357.00	4.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,735,166.00	10,480,650.00	6,104,506.50	10,992,007.00		

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	(5,101,208.00)	(4,037,086.11)	(5,306,999.00)		
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	4,687,790.97		4,481,999.97		
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	2,610,253.96		2,404,462.96		
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	300,424.00	175,247.00	341,410.00	40,986.00	13.6%
Special Education ADA Transfer	6500	8091	5,935,109.00	5,975,683.00	3,485,815.00	5,464,326.00	(511,357.00)	-8.6%
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	6,276,107.00	3,661,062.00	5,805,736.00	(470,371.00)	-7.5%
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	4,237,470.00	2,123,735.00	4,247,470.00	10,000.00	0.2%
Special Education Discretionary Grants		8182	181,180.00	245,504.00	81,970.00	245,504.00	0.00	0.0%
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	337,635.44	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	8,615,039.00	3,418,238.29	8,615,039.00	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)
Vocational and Applied Technology Education	3500-3699	8290	125,528.00	125,528.00	0.00	125,528.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	90,564.00	191,957.00	105,447.58	192,001.00	44.00	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	554,282.00	318,258.99	654,282.00	100,000.00	18.0%
TOTAL, FEDERAL REVENUE			12,555,965.00	15,058,421.00	6,385,285.30	15,168,465.00	110,044.00	0.7%
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	243,014.00	136,343.00	271,640.00	28,626.00	11.8%
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	119,157.00	205,443.00	22,964.00	12.6%
Home-to-School Transportation	7230	8311	1,177,487.00	1,259,323.00	577,400.00	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	2,647,192.00	1,107,070.00	2,214,140.00	(433,052.00)	-16.4%
Spec. Ed. Transportation	7240	8311	573,401.00	653,253.00	281,177.00	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 Mater		8560	512,505.00	512,505.00	5,664.23	265,984.00	(246,521.00)	-48.1%
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	1,770.00	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	1,786,288.00	1,628,283.00	1,786,288.00	0.00	0.0%
Staff Development	7294, 7295, 7296	8590	196,361.00	31,861.00	22,500.00	31,861.00	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	259,869.00	75,573.72	294,975.00	35,106.00	13.5%
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	48,552.00	60,690.00	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)
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	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	469,476.00	340,443.00	469,476.00	0.00	0.0%
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	4,575,439.00	2,553,351.05	4,614,946.00	39,507.00	0.9%
TOTAL, OTHER STATE REVENUE			13,941,072.00	15,494,822.00	8,273,527.00	14,941,452.00	553,370.00	-3.6%
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	140,094.42	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	115,992.93	225,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	5,900,628.00	5,900,628.00	2,286,419.18	5,900,628.00	0.00	0.0%
Interagency Services	All Other	8677	1,009,363.00	1,009,363.00	14,006.58	989,108.00	(20,255.00)	-2.0%
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%)		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	1,181,518.00	236,990.50	1,181,518.00	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	8,810,388.00	9,107,349.00	5,431,234.00	9,107,349.00	0.00	0.0%
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%

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	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%
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	20,905,899.00	8,224,737.61	20,885,644.00	(20,255.00)	-0.1%
TOTAL, REVENUES			52,602,950.00	57,735,249.00	26,544,611.91	56,801,297.00	(933,952.00)	-1.6%

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	14,074,217.00	6,997,872.69	14,103,894.00	(29,677.00)	-0.2%
Certificated Pupil Support Salaries		1200	3,789,875.00	3,718,566.00	1,849,597.82	3,493,566.00	225,000.00	6.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,549,034.00	1,586,264.00	953,982.98	1,586,264.00	0.00	0.0%
Other Certificated Salaries		1900	261,495.00	273,180.00	119,264.28	273,180.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			19,718,383.00	19,652,227.00	9,920,717.77	19,456,904.00	195,323.00	1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,635,560.00	5,073,857.00	2,461,416.91	5,458,857.00	(385,000.00)	-7.6%
Classified Support Salaries		2200	6,501,510.00	6,028,809.00	3,241,416.73	6,028,809.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	631,260.00	691,093.00	556,895.49	691,093.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,035,608.00	1,132,259.00	901,719.88	1,132,259.00	0.00	0.0%
Other Classified Salaries		2900	1,309,868.00	1,506,897.00	882,721.36	1,506,897.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,113,806.00	14,432,915.00	8,044,170.37	14,817,915.00	(385,000.00)	-2.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,590,497.00	1,650,996.00	778,257.55	1,650,996.00	0.00	0.0%
PERS		3201-3202	2,186,001.00	2,250,339.00	1,370,358.56	2,250,339.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,355,530.00	1,396,913.00	789,127.47	1,396,913.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,523,912.00	4,388,471.00	2,848,096.49	4,838,471.00	(450,000.00)	-10.3%
Unemployment Insurance		3501-3502	101,506.00	107,868.00	58,087.58	107,868.00	0.00	0.0%
Workers' Compensation		3601-3602	796,866.00	824,042.00	455,500.01	824,042.00	0.00	0.0%
OPEB, Allocated		3701-3702	148,084.00	156,378.00	83,948.69	156,378.00	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	395,889.00	235,753.53	395,889.00	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	11,244,281.00	6,619,129.88	11,694,281.00	(450,000.00)	-4.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,586,935.00	2,079,387.00	1,985,172.37	2,038,657.00	40,730.00	2.0%
Books and Other Reference Materials		4200	297,524.00	321,291.00	98,186.99	321,291.00	0.00	0.0%
Materials and Supplies		4300	4,007,662.00	9,402,532.00	1,546,020.96	8,361,781.00	1,040,751.00	11.1%
Noncapitalized Equipment		4400	325,353.00	583,210.00	244,757.15	583,210.00	0.00	0.0%
Food		4700	36,000.00	24,279.00	2,769.83	24,279.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,253,474.00	12,410,699.00	3,876,907.30	11,329,218.00	1,081,481.00	8.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	928,223.00	1,378,043.00	926,705.89	1,603,043.00	(225,000.00)	-16.3%
Travel and Conferences		5200	312,855.00	464,979.00	277,657.66	464,979.00	0.00	0.0%
Dues and Memberships		5300	25,567.00	21,795.00	8,381.21	21,795.00	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	124,657.00	45,690.03	124,657.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	980,246.00	1,343,413.00	656,842.61	1,343,413.00	0.00	0.0%
Transfers of Direct Costs		5710	155,783.00	13,562.00	75,475.33	13,562.00	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	3,639,887.00	1,572,515.34	3,639,887.00	0.00	0.0%
Communications		5900	60,888.00	104,785.00	41,936.10	104,785.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,797,492.00	7,088,661.00	3,605,204.17	7,313,661.00	(225,000.00)	-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	8,062.00	0.00	8,062.00	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	273,273.00	550,675.79	273,273.00	0.00	0.0%
Equipment Replacement		6500	0.00	17,186.00	17,186.13	17,186.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			109,174.00	298,521.00	567,861.92	298,521.00	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	3,446,413.00	1,668,200.25	3,446,413.00	0.00	0.0%
Other Debt Service - Principal		7439	2,216,180.00	2,537,165.00	1,940,780.91	2,537,165.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,475,099.00	5,983,578.00	3,608,981.16	5,983,578.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,683,689.00	2,206,225.00	443,231.95	2,206,225.00	0.00	0.0%
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	2,206,225.00	443,231.95	2,206,225.00	0.00	0.0%
TOTAL, EXPENDITURES			63,318,593.00	73,317,107.00	36,686,204.52	73,100,303.00	216,804.00	0.3%

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	948,834.00	948,834.00	948,834.00	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	948,834.00	948,834.00	948,834.00	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	337,102.34	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	337,102.34	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	11,429,484.00	6,716,238.16	11,940,841.00	511,357.00	4.5%
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	11,429,484.00	6,716,238.16	11,940,841.00	511,357.00	4.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			11,735,166.00	10,480,650.00	6,104,506.50	10,992,007.00	(511,357.00)	4.9%

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	78,326,937.96	124,484,568.00	(6,638,688.00)	-5.1%
2) Federal Revenue		8100-8299	13,537,965.00	15,915,421.00	6,385,285.30	16,025,465.00	110,044.00	0.7%
3) Other State Revenue		8300-8599	23,887,681.00	25,653,216.00	11,838,084.85	24,846,992.00	(806,224.00)	-3.1%
4) Other Local Revenue		8600-8799	21,063,905.00	22,918,003.00	9,637,689.27	23,513,677.00	595,674.00	2.6%
5) TOTAL, REVENUES			188,765,788.00	195,609,896.00	106,187,997.38	188,870,702.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	89,622,498.00	90,124,436.00	45,741,582.41	89,132,483.00	991,953.00	1.1%
2) Classified Salaries		2000-2999	30,686,903.00	31,710,386.00	17,546,506.68	31,795,386.00	(85,000.00)	-0.3%
3) Employee Benefits		3000-3999	35,658,373.00	36,376,890.00	20,948,255.41	37,443,817.00	(1,066,927.00)	-2.9%
4) Books and Supplies		4000-4999	9,037,428.00	16,024,822.00	5,312,728.60	14,593,346.00	1,431,476.00	8.9%
5) Services and Other Operating Expenditures		5000-5999	16,919,341.00	19,635,792.00	10,195,609.53	19,943,512.00	(307,720.00)	-1.6%
6) Capital Outlay		6000-6999	132,724.00	554,386.00	766,327.25	560,015.00	(5,629.00)	-1.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,544,265.00	6,032,736.00	3,630,912.92	6,032,736.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(568,536.00)	(533,926.00)	0.00	(502,377.00)	(31,549.00)	5.9%
9) TOTAL, EXPENDITURES			186,032,996.00	199,925,522.00	104,141,922.80	198,998,918.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,732,792.00	(4,315,626.00)	2,046,074.58	(10,128,216.00)		
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	948,834.00	948,834.00	948,834.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	352,816.32	15,714.00	15,714.00	New
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	(648,834.00)	(596,017.68)	(633,120.00)		

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	(4,964,460.00)	1,450,056.90	(10,761,336.00)		
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	16,723,478.34		10,926,602.34		
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	337,660.00		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	2,610,253.96		2,404,462.96		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	8,688,653.00	7,415,596.93		6,062,962.16		
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	6,334,967.45		2,096,517.22		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			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	102,998,260.00	56,045,688.00	96,385,221.00	(6,613,039.00)	-6.4%
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	415,172.00	207,862.34	415,172.00	0.00	0.0%
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	1,164.35	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	23,996,504.00	24,561,170.00	14,170,371.35	24,561,170.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,167,993.00	1,261,402.00	1,391,843.05	1,261,402.00	0.00	0.0%
Prior Years' Taxes		8043	5,074,508.00	6,264,321.00	6,264,320.84	6,264,321.00	0.00	0.0%
Supplemental Taxes		8044	2,470,923.00	858,813.00	779,844.47	858,813.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(6,541,716.00)	(6,067,208.00)	(1,046,975.49)	(6,067,208.00)	0.00	0.0%
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	77,814,118.91	123,728,891.00	(6,613,039.00)	-5.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(6,233,493.00)	(6,276,107.00)	(3,661,062.00)	(5,805,736.00)	470,371.00	-7.5%
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	300,424.00	175,247.00	341,410.00	40,986.00	13.6%
Special Education ADA Transfer	6500	8091	5,935,109.00	5,975,683.00	3,485,815.00	5,464,326.00	(511,357.00)	-8.6%
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	559,901.05	887,964.00	(25,649.00)	-2.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(132,287.00)	(132,287.00)	(47,082.00)	(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	78,326,937.96	124,484,568.00	(6,638,688.00)	-5.1%
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	4,237,470.00	2,123,735.00	4,247,470.00	10,000.00	0.2%
Special Education Discretionary Grants		8182	181,180.00	245,504.00	81,970.00	245,504.00	0.00	0.0%
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	337,635.44	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	8,615,039.00	3,418,238.29	8,615,039.00	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)
Vocational and Applied Technology Education	3500-3699	8290	125,528.00	125,528.00	0.00	125,528.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	90,564.00	191,957.00	105,447.58	192,001.00	44.00	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	1,394,282.00	318,258.99	1,494,282.00	100,000.00	7.2%
TOTAL, FEDERAL REVENUE			13,537,965.00	15,915,421.00	6,385,285.30	16,025,465.00	110,044.00	0.7%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	1,592,634.00	1,216,122.00	1,109,214.00	1,216,122.00	0.00	0.0%
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	243,014.00	136,343.00	271,640.00	28,626.00	11.8%
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	119,157.00	205,443.00	22,964.00	12.6%
Home-to-School Transportation	7230	8311	1,177,487.00	1,259,323.00	577,400.00	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	2,647,192.00	1,107,070.00	2,214,140.00	(433,052.00)	-16.4%
Spec. Ed. Transportation	7240	8311	573,401.00	653,253.00	281,177.00	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	6,101,868.00	1,675,220.00	6,101,868.00	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	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 Materi		8560	3,268,643.00	3,200,309.00	687,465.08	2,700,934.00	(499,375.00)	-15.6%
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	1,770.00	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	1,786,288.00	1,628,283.00	1,786,288.00	0.00	0.0%
Staff Development	7294, 7295, 7296	8590	196,361.00	31,861.00	22,500.00	31,861.00	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	259,869.00	75,573.72	294,975.00	35,106.00	13.5%
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	48,552.00	60,690.00	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)
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	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	469,476.00	340,443.00	469,476.00	0.00	0.0%
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	4,728,039.00	2,651,674.05	4,767,546.00	39,507.00	0.8%
TOTAL, OTHER STATE REVENUE			23,887,681.00	25,653,216.00	11,838,084.85	24,846,992.00	(806,224.00)	-3.1%
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	140,094.42	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	12,263.55	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	2.52	0.00	0.00	0.0%
Leases and Rentals		8650	120,000.00	120,000.00	111,862.39	175,000.00	55,000.00	45.8%
Interest		8660	500,000.00	500,000.00	152,925.71	550,000.00	50,000.00	10.0%
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	115,992.93	225,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	5,900,628.00	5,900,628.00	2,286,419.18	5,900,628.00	0.00	0.0%
Interagency Services	All Other	8677	1,009,363.00	1,009,363.00	14,006.58	989,108.00	(20,255.00)	-2.0%
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	2,573,622.00	1,372,887.99	3,084,551.00	510,929.00	19.9%
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	9,107,349.00	5,431,234.00	9,107,349.00	0.00	0.0%
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%

2008-09 Second 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	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%
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	22,918,003.00	9,637,689.27	23,513,677.00	595,674.00	2.6%
TOTAL, REVENUES			188,765,788.00	195,609,896.00	106,187,997.38	188,870,702.00	(6,739,194.00)	-3.4%

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	75,162,409.00	37,444,275.49	74,395,456.00	766,953.00	1.0%
Certificated Pupil Support Salaries		1200	5,522,551.00	5,547,372.00	2,791,887.42	5,322,372.00	225,000.00	4.1%
Certificated Supervisors' and Administrators' Salaries		1300	8,918,168.00	8,947,252.00	5,288,729.82	8,947,252.00	0.00	0.0%
Other Certificated Salaries		1900	435,162.00	467,403.00	216,689.68	467,403.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			89,622,498.00	90,124,436.00	45,741,582.41	89,132,483.00	991,953.00	1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,835,814.00	5,459,427.00	2,722,675.26	5,844,427.00	(385,000.00)	-7.1%
Classified Support Salaries		2200	12,309,872.00	12,308,690.00	6,530,031.45	12,008,690.00	300,000.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	3,206,383.00	3,413,508.00	2,123,378.38	3,413,508.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,113,766.00	7,095,267.00	4,309,238.91	7,095,267.00	0.00	0.0%
Other Classified Salaries		2900	3,221,068.00	3,433,494.00	1,861,182.68	3,433,494.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			30,686,903.00	31,710,386.00	17,546,506.68	31,795,386.00	(85,000.00)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,288,696.00	7,326,587.00	3,716,269.70	7,496,587.00	(170,000.00)	-2.3%
PERS		3201-3202	4,812,729.00	4,977,786.00	2,796,340.01	4,977,786.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,619,914.00	3,674,119.00	1,942,299.46	3,674,119.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	15,329,621.00	15,081,839.00	9,348,747.44	15,975,447.00	(893,608.00)	-5.9%
Unemployment Insurance		3501-3502	360,956.00	367,798.00	193,470.35	370,911.00	(3,113.00)	-0.8%
Workers' Compensation		3601-3602	2,834,260.00	2,864,806.00	1,523,406.25	2,864,806.00	0.00	0.0%
OPEB, Allocated		3701-3702	526,792.00	535,191.00	281,744.07	535,191.00	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	810,763.00	552,635.58	810,969.00	(206.00)	0.0%
Other Employee Benefits		3901-3902	73,385.00	738,001.00	593,342.55	738,001.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			35,658,373.00	36,376,890.00	20,948,255.41	37,443,817.00	(1,066,927.00)	-2.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,586,935.00	2,079,906.00	2,000,309.69	2,039,176.00	40,730.00	2.0%
Books and Other Reference Materials		4200	300,874.00	339,290.00	126,919.72	339,290.00	0.00	0.0%
Materials and Supplies		4300	6,713,811.00	12,863,155.00	2,824,947.99	11,472,409.00	1,390,746.00	10.8%
Noncapitalized Equipment		4400	399,808.00	718,192.00	357,781.37	718,192.00	0.00	0.0%
Food		4700	36,000.00	24,279.00	2,769.83	24,279.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,037,428.00	16,024,822.00	5,312,728.60	14,593,346.00	1,431,476.00	8.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,368,223.00	1,818,043.00	1,090,901.74	2,043,043.00	(225,000.00)	-12.4%
Travel and Conferences		5200	494,816.00	659,962.00	396,566.75	659,962.00	0.00	0.0%
Dues and Memberships		5300	75,372.00	74,013.00	50,507.02	74,013.00	0.00	0.0%
Insurance		5400-5450	785,254.00	785,254.00	767,047.00	802,301.00	(17,047.00)	-2.2%
Operations and Housekeeping Services		5500	5,098,905.00	5,431,741.00	3,272,022.43	5,461,741.00	(30,000.00)	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,642,159.00	1,976,718.00	1,066,600.73	2,031,718.00	(55,000.00)	-2.8%
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)	(86,754.00)	(6,537.52)	(86,754.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,220,997.00	7,557,837.00	2,981,773.25	7,338,510.00	219,327.00	2.9%
Communications		5900	1,274,579.00	1,418,978.00	576,728.13	1,618,978.00	(200,000.00)	-14.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,919,341.00	19,635,792.00	10,195,609.53	19,943,512.00	(307,720.00)	-1.6%

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	12,062.00	0.00	12,062.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	101,674.00	96,567.00	82,813.99	96,567.00	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	428,571.00	666,327.13	434,200.00	(5,629.00)	-1.3%
Equipment Replacement		6500	0.00	17,186.00	17,186.13	17,186.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			132,724.00	554,386.00	766,327.25	560,015.00	(5,629.00)	-1.0%
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	3,451,486.00	1,670,754.99	3,451,486.00	0.00	0.0%
Other Debt Service - Principal		7439	2,280,274.00	2,581,250.00	1,960,157.93	2,581,250.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,544,265.00	6,032,736.00	3,630,912.92	6,032,736.00	0.00	0.0%
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)	(533,926.00)	0.00	(502,377.00)	(31,549.00)	5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(568,536.00)	(533,926.00)	0.00	(502,377.00)	(31,549.00)	5.9%
TOTAL, EXPENDITURES			186,032,996.00	199,925,522.00	104,141,922.80	198,998,918.00	926,604.00	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)
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	948,834.00	948,834.00	948,834.00	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	948,834.00	948,834.00	948,834.00	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	352,816.32	15,714.00	15,714.00	New
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	352,816.32	15,714.00	15,714.00	New
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	(648,834.00)	(596,017.68)	(633,120.00)	(15,714.00)	-2.4%

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	14,201.29	14,548.99	0.00	0%
2. Special Education	668.18	668.18	643.22	668.18	0.00	0%
HIGH SCHOOL						
3. General Education	6,359.05	6,359.05	6,526.96	6,380.41	21.36	0%
4. Special Education	379.55	379.55	345.10	379.55	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	36.29	36.29	30.15	30.15	(6.14)	-17%
6. Special Education	31.19	31.19	29.40	29.40	(1.79)	-6%
7. TOTAL, K-12 ADA	22,023.25	22,023.25	21,776.12	22,036.68	13.43	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	21,994.48	22,255.04	13.43	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary	410,000.00	410,000.00	361,665.00	361,665.00	(48,335.00)	-12%
17. High School	240,000.00	240,000.00	147,722.00	147,722.00	(92,278.00)	-38%
18. TOTAL, SUPPLEMENTAL HOURS	650,000.00	650,000.00	509,387.00	509,387.00	(140,613.00)	-22%

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	13.74	13.74	(17.26)	-56%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	18.00	18.00	18.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	81.60	81.60	95.03	95.03	13.43	16%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	135.00	105.00	105.00	(30.00)	-22%
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	161.78	161.78	2.83	2%
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	161.78	161.78	2.83	2%
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	22,036.68
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	134,821,931.85	134,821,931.85	134,904,147.62
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	2,723,157.00
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	176,449.00
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	137,803,753.62
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.94643	0.95290	0.90315
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	130,305,724.92	131,196,523.01	124,457,460.08
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	363,038.00	363,038.00	374,514.00
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	887,964.00
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)	(513,450.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	129,755,149.92	130,645,948.01	123,944,010.08

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	96,732,627.08
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	392,526.00	436,305.01	347,406.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention and Low STAR Score Programs	9003			
36. Apprenticeship Funding	9006			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	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)	(347,406.00)
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	96,385,221.08
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	501,840.00
45. Pupil Promotion and Retention and Low STAR Score Programs	9003	733,264.00	733,264.00	206,356.00
46. Apprenticeship Funding	9006	0.00	0.00	0.00
47. Community Day School Additional Funding	9007	282,295.00	282,295.00	271,640.00

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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. Second Interim Projected Year Totals data for Current Year are extracted. If Second 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
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2008-09)	22,023.25	22,036.68	0.1%	Met
1st Subsequent Year (2009-10)	21,312.70	21,776.12	2.2%	Not Met
2nd Subsequent Year (2010-11)	20,881.42	21,481.68	2.9%	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 first interim projections 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)

ADA percentage change exceeds the standard when comparing second interim to first interim projections because data used for 2nd interim projections, including the district's annual demographic and enrollment report was not available at the time the first interim report. The district will continue to monitor ADA and enrollment trends and adjust projections as necessary.

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 first interim projections.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2008-09)	22,856	23,041	0.8%	Met
1st Subsequent Year (2009-10)	22,625	22,461	-0.7%	Met
2nd Subsequent Year (2010-11)	22,399	22,928	2.4%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since first interim projections 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, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

After experiencing enrollment decline for several years as a result of the housing and overall economic downturn, enrollment is projected to show growth that was not projected in the first interim report beginning in 2011/12. Growth is projected as a result of anticipated improvement in the economy and demographic trends as reported in the district's annual Demographic and Enrollment Report that was prepared in January 2009.

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. First Interim 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 01CSI, Item 3A)	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	23,496	93.7%
Historical Average Ratio:			93.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.0%

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)	21,717	23,041	94.3%	Not Met
1st Subsequent Year (2009-10)	21,062	22,461	93.8%	Met
2nd Subsequent Year (2010-11)	21,482	22,928	93.7%	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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

P-2 ADA The district has initiated enrollment incentive programs and as a result, enrollment percentages for the current year show improvement over prior years' historical average. ADA % closer to historical average is used for outyears for conservative projections.

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 first interim projections.

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2008-09)	130,341,930.00		
1st Subsequent Year (2009-10)	126,153,177.00	119,129,590.00	-5.6%	Not Met
2nd Subsequent Year (2010-11)	127,912,834.00	118,135,106.00	-7.6%	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 first interim projections 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)

Revenue limit projections have changed since first interim as a result of additional deficits imposed to address the state deficit in the Governor's January budget proposal.

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%

District's Reserve Standard Percentage (Criterion 10B, Line 4)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	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)	112,402,586.00	125,898,615.00	89.3%	Met
1st Subsequent Year (2009-10)	104,472,292.00	115,845,356.00	90.2%	Met
2nd Subsequent Year (2010-11)	105,969,891.00	116,934,152.00	90.6%	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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second 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)	15,987,728.00	16,025,465.00	0.2%	No
1st Subsequent Year (2009-10)	13,204,267.00	12,914,598.00	-2.2%	No
2nd Subsequent Year (2010-11)	12,940,822.00	12,914,598.00	-0.2%	No

Explanation:
(required if Yes)

Federal revenues projections are less than those at first interim due to including additional reductions for carry over and deferred balances that are not budgeted for the two subsequent years. Increase in the current year from first interim is related to receipt of updated, increased awards.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2008-09)	25,596,977.00	24,846,992.00	-2.9%	No
1st Subsequent Year (2009-10)	24,577,359.00	22,911,491.00	-6.8%	Yes
2nd Subsequent Year (2010-11)	24,989,718.00	22,978,455.00	-8.0%	Yes

Explanation:
(required if Yes)

State revenues projections are less than those at first interim is due to including additional reductions for carry over and deferred balances that are not budgeted for the two subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2008-09)	22,918,003.00	23,513,677.00	2.6%	No
1st Subsequent Year (2009-10)	22,177,157.00	22,778,922.00	2.7%	No
2nd Subsequent Year (2010-11)	22,157,444.00	22,778,922.00	2.8%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2008-09)	16,807,777.00	14,593,346.00	-13.2%	Yes
1st Subsequent Year (2009-10)	11,265,476.00	8,419,656.00	-25.3%	Yes
2nd Subsequent Year (2010-11)	8,952,270.00	7,794,023.00	-12.9%	Yes

Explanation:
(required if Yes)

Expenditures show a reduction from first interim projected expenditures due to proposed budget cuts to address loss in funding from state budget deficits and use of one-time carry over in prior years.

Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2008-09)	18,404,915.00	19,943,512.00	8.4%	Yes
1st Subsequent Year (2009-10)	18,993,328.00	16,533,153.00	-13.0%	Yes
2nd Subsequent Year (2010-11)	18,482,056.00	15,351,254.00	-16.9%	Yes

Explanation:
(required if Yes)

Expenditures in the Services and Other Expenditures category show an increase in the current year for increased utilities, consultant contracts, NPS, and other items that were not anticipated at First Interim. Expenditures show a reduction from first interim projected expenditures due to proposed budget cuts to address loss in funding from state budget deficits and use of one-time carry over in prior years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2008-09)	64,502,708.00	64,386,134.00	-0.2%	Met
1st Subsequent Year (2009-10)	59,958,783.00	58,605,011.00	-2.3%	Met
2nd Subsequent Year (2010-11)	60,087,984.00	58,671,975.00	-2.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2008-09)	35,212,692.00	34,536,858.00	-1.9%	Met
1st Subsequent Year (2009-10)	30,258,804.00	24,952,809.00	-17.5%	Not Met
2nd Subsequent Year (2010-11)	27,434,326.00	23,145,277.00	-15.6%	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 MET - Projected total operating revenues have not changed since first interim by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim 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)

Expenditures show a reduction from first interim projected expenditures due to proposed budget cuts to address loss in funding from state budget deficits and use of one-time carry over in prior years.

Explanation:

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

Expenditures in the Services and Other Expenditures category show an increase in the current year for increased utilities, consultant contracts, NPS, and other items that were not anticipated at First Interim. Expenditures show a reduction from first interim projected expenditures due to proposed budget cuts to address loss in funding from state budget deficits and use of one-time carry over in prior years.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 First Interim 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	First Interim	Second Interim
	(Form 01CSI, Item 7A)	Projected Year Totals
1. Required ¹	908,522	948,834
2. Budgeted (Contributed) ²	932,691	948,834
	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	Interim Contribution	Status
	3% Required Minimum Contribution (Form 01CSI, Item 7B1)	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	5,580,989.88	5,604,580.00	Met
2. Budget Adoption Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 2)		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)	3.1%	3.1%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	1.0%	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)	(5,454,337.00)	125,898,615.00		4.3%	Not Met
1st Subsequent Year (2009-10)	1,219,259.00	115,845,356.00		N/A	Met
2nd Subsequent Year (2010-11)	(1,869,288.00)	116,934,152.00		1.6%	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)

Spending deficits a result of revenue loss due to state budget deficits. The district has built up reserves in prior years in order to be better prepared to fund the projected deficit spending in the current and subsequent years.

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)	10,926,602.34	Met
1st Subsequent Year (2009-10)	8,736,406.45	Met
2nd Subsequent Year (2010-11)	5,794,573.45	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)	150,816.79	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)	21,717	21,062	21,482
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)	199,947,752.00	180,714,793.97	180,531,030.00
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)	199,947,752.00	180,714,793.97	180,531,030.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,998,432.56	5,421,443.82	5,415,930.90
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)	5,998,432.56	5,421,443.82	5,415,930.90

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)	6,062,962.16	5,421,444.00	5,415,931.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00	129,757.45	15,982.45
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	67,143.00	67,143.00
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)	6,130,104.86	5,618,344.45	5,499,056.45
7. District's Available Reserves Percentage (Line 6 divided by Section 10B, Line 3)	3.1%	3.1%	3.0%
District's Reserve Standard (Section 10B, Line 7):	5,998,432.56	5,421,443.82	5,415,930.90
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 first interim projections 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 first interim projections 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim 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	First Interim (Form 01CSI, Item S5A)	Second 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)	(11,429,423.00)	(11,940,841.00)	4.5%	511,418.00	Met
1st Subsequent Year (2009-10)	(11,658,011.00)	(9,431,658.00)	-19.1%	(2,226,353.00)	Not Met
2nd Subsequent Year (2010-11)	(12,774,591.00)	(10,475,975.00)	-18.0%	(2,298,616.00)	Not 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		0.0%	0.00	Not Met
2nd Subsequent Year (2010-11)	0.00		0.0%	0.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2008-09)	932,691.00	948,834.00	1.7%	16,143.00	Met
1st Subsequent Year (2009-10)	950,000.00	0.00	-100.0%	(950,000.00)	Not Met
2nd Subsequent Year (2010-11)	969,000.00	950,000.00	-2.0%	(19,000.00)	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections 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 first interim projections 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)

Contributions to the restricted general fund decrease outside the standard in 2009-10 as a result of allowed elimination of Def Maint and decrease to the required Routine Maintenance as allowed in the Governor's January budget and elimination of the district's community day school program. Contributions increase in 2010-11 as Deferred and Routine maintenance contributions are restored to statutory levels.

1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections 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)

Transfers in changes are outside the standard variance in the two subsequent years as reserves from F17 to the general fund for new school start up as the final phase of the district's new high school is completed and reserves are exhausted in the current year.

- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections 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)

Transfers out are only for transfers to F14 for Deferred Maintenance. Per the Governor's January budget, this contribution will not be required in 2009-10 and is eliminated in multi-year projections for the second interim report.

- 1d. NO - There have been no capital project cost overruns occurring since first interim projections 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 First Interim data exist (Form 01CSI, 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 First Interim 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 first interim projections? 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	1,161,867	1,094,659
Certificates of Participation	1,559,184	3,360,703	3,360,703	3,360,703
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	12,454,696	12,306,258	12,230,647
Has total annual payment increased over prior year (2007-08)?	No	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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities? (If Yes, complete items 2 and 4)
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? (If Yes, complete items 3 and 4)

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. OPEB Liabilities		
a. OPEB actuarial accrued liability (AAL)	26,724,934.00	26,724,934.00
b. OPEB unfunded actuarial accrued liability (UAAL)	26,724,934.00	26,724,934.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jan 01, 2007	Jan 1 2007

	First Interim (Form 01CSI, Item S7A)	Second 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	3,418,208.00
1st Subsequent Year (2009-10)	3,418,208.00	3,418,208.00
2nd Subsequent Year (2010-11)	3,418,208.00	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)	555,074.00	556,096.00
1st Subsequent Year (2009-10)	555,074.00	555,074.00
2nd Subsequent Year (2010-11)	555,074.00	55,074.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2008-09)	549,485.00	549,485.00
1st Subsequent Year (2009-10)	465,300.00	465,300.00
2nd Subsequent Year (2010-11)	465,300.00	465,300.00
d. Number of retirees receiving OPEB benefits		
Current Year (2008-09)	172	172
1st Subsequent Year (2009-10)	141	141
2nd Subsequent Year (2010-11)	141	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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities? (If Yes, complete items 2 and 4)

No

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

--

	First Interim (Form 01CSI, Item S7B)	Second Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs	3,072,099.00	3,072,099.00
b. Unfunded liability for self-insurance programs	(7,617,901.00)	(7,617,901.00)

	First Interim (Form 01CSI, Item S7B)	Second Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2008-09)	15,711,652.00	15,711,652.00
1st Subsequent Year (2009-10)	15,476,000.00	15,476,000.00
2nd Subsequent Year (2010-11)	15,321,217.00	15,321,217.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2008-09)	15,711,652.00	15,711,652.00
1st Subsequent Year (2009-10)	15,476,000.00	15,476,000.00
2nd Subsequent Year (2010-11)	15,321,217.00	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 first interim projections, 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 first interim projections?

Yes

If Yes, skip to section S8B.

If No, continue with section S8A.

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				

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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?

n/a

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

--

Current Year
(2008-09)

1st Subsequent Year
(2009-10)

2nd Subsequent Year
(2010-11)

7. Amount included for any tentative salary increases

--	--	--

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)

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections 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:

--

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)

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)

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections?
If Yes, skip to section S8C.
If No, continue with section S8B.

Yes

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				

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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?

n/a

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

--

7. Amount included for any tentative salary increases

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

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)

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim 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:

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)

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)

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim 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 first interim projections?
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				

1a. Have any salary and benefit negotiations been settled since first interim projections?
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 First Interim Projections

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

4. Amount included for any tentative salary increases

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

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?			
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			

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?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

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 Second Interim Criteria and Standards Review

SACS2008ALL Financial Reporting Software - 2008.2.0
2/23/2009 11:28:21 AM

33-67082-0000000

Second 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				RESOURCE	FUNCTION	VALUE
FD - RS	-PY-	GO - FN	- OB			
06-5810-0-0000-7490-5200				5810	7490	1,963.00
Explanation:General administration costs in resource 5810 (5921) are related to expenses for the Readiness and Emergency Management (REMS) grant and are appropriately charged to administrative functions.						
06-5810-0-0000-7490-5800				5810	7490	755.00
06-6020-0-0000-7200-2300				6020	7200	109.00
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 function in resource 6020 (CSIS) are for reimbursement of administrative activities related to the implementation of CSIS, CalPADS reporting systems.						
06-6020-0-0000-7200-2400				6020	7200	36,217.00
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:Expenses projected for resource 7810 are related to state funds provided for the CBO training program and are appropriately charged to administrative functions.						
06-9010-0-0000-7200-5800				9010	7200	222,148.00
Explanation:Expenses charged to an administrative function in restricted resource(s) 9010 (redevelopment funds) are related to facilities expenditures that are not related to a specific capital project such as debt issuance expenses, blueprints, and legal fees.						

06-9010-0-0000-7700-4400 9010 7700 21,560.00
 Explanation:Expenses charged to a district-wide technology function in
 restricted resource(s) 9010 (Ed Tech Voucher/Microsoft settlment) are for
 district-wide technology supplies and equipment and are appropriate basaed on
 the permitted use of the funds by the grantor.

**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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	7157	8590	-4,536.00

Explanation: Fund balance resource - HUSD received a notice of a reduction to a prior year award amount. No award in current year, so reduction is reported as a negative balance in this resource.

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

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
01	7157	-4,536.00

Explanation: Fund balance resource - HUSD received a notice of a reduction to a prior year award amount. No award in current year, so reduction is reported as a negative revenue in this resource.

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.

Second Interim State Forms

For the Period Ending January 31, 2009

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	398,496.00	1,026,499.00	(56,427.00)	-5.2%
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	129,707.00	89,327.25	146,219.00	16,512.00	12.7%
4) Other Local Revenue		8600-8799	71,199.00	108,034.00	57,938.28	108,034.00	0.00	0.0%
5) TOTAL, REVENUES			940,655.00	1,411,178.00	611,272.77	1,371,263.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	460,418.00	679,215.00	332,220.37	671,355.00	7,860.00	1.2%
2) Classified Salaries		2000-2999	59,878.00	89,477.00	48,236.40	89,477.00	0.00	0.0%
3) Employee Benefits		3000-3999	126,481.00	204,700.00	90,210.19	205,200.00	(500.00)	-0.2%
4) Books and Supplies		4000-4999	90,973.00	213,955.00	96,383.31	174,066.00	39,889.00	18.6%
5) Services and Other Operating Expenditures		5000-5999	162,563.00	307,736.00	87,981.95	315,070.00	(7,334.00)	-2.4%
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	1,181.00	0.00	1,181.00	0.00	0.0%
9) TOTAL, EXPENDITURES			940,655.00	1,496,264.00	655,032.22	1,456,349.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(85,086.00)	(43,759.45)	(85,086.00)		
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	(85,086.00)	(43,759.45)	(85,086.00)		
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	96,014.82		96,014.82		
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	0.03		96,014.82		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	96,014.79				

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	351,414.00	894,212.00	(56,427.00)	-5.9%
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	47,082.00	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	398,496.00	1,026,499.00	(56,427.00)	-5.2%
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	75,689.00	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	12,863.25	32,480.00	16,512.00	103.4%
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	818.00	775.00	818.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			88,042.00	129,707.00	89,327.25	146,219.00	16,512.00	12.7%
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	1,544.28	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	515.00	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	97,534.00	55,879.00	97,534.00	0.00	0.0%
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	108,034.00	57,938.28	108,034.00	0.00	0.0%
TOTAL REVENUES			940,655.00	1,411,178.00	611,272.77	1,371,263.00		

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	523,371.00	267,316.13	515,511.00	7,860.00	1.5%
Certificated Pupil Support Salaries		1200	34,308.00	27,060.00	13,747.60	27,060.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	60,094.00	82,981.00	36,369.69	82,981.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	45,803.00	14,786.95	45,803.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			460,418.00	679,215.00	332,220.37	671,355.00	7,860.00	1.2%
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	23,406.00	12,730.17	23,406.00	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	64,071.00	35,506.23	64,071.00	0.00	0.0%
Other Classified Salaries		2900	10,519.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			59,878.00	89,477.00	48,236.40	89,477.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	37,985.00	69,355.00	26,452.23	69,855.00	(500.00)	-0.7%
PERS		3201-3202	8,851.00	11,996.00	5,807.10	11,996.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	10,962.00	15,660.00	7,755.71	15,660.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	52,586.00	83,623.00	38,380.97	83,623.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,561.00	2,233.00	1,141.39	2,233.00	0.00	0.0%
Workers' Compensation		3601-3602	12,258.00	17,673.00	8,960.10	17,673.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,278.00	4,104.00	1,659.99	4,104.00	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	56.00	52.70	56.00	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	204,700.00	90,210.19	205,200.00	(500.00)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	21,537.00	34,444.00	29,709.51	35,122.00	(678.00)	-2.0%
Books and Other Reference Materials		4200	2,300.00	5,616.00	2,692.81	5,616.00	0.00	0.0%
Materials and Supplies		4300	34,593.00	120,220.00	28,603.27	79,653.00	40,567.00	33.7%
Noncapitalized Equipment		4400	32,543.00	53,675.00	35,377.72	53,675.00	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	213,955.00	96,383.31	174,066.00	39,889.00	18.6%
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	13,901.00	8,457.97	13,901.00	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	129,016.00	47,842.92	129,016.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	17,303.00	9,669.35	17,303.00	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	79,425.00	1,546.95	79,425.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	39,282.00	57,318.00	13,366.39	64,652.00	(7,334.00)	-12.8%
Communications		5900	4,396.00	10,358.00	6,683.37	10,358.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			162,563.00	307,736.00	87,981.95	315,070.00	(7,334.00)	-2.4%

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	1,181.00	0.00	1,181.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,342.00	1,181.00	0.00	1,181.00	0.00	0.0%
TOTAL, EXPENDITURES			940,655.00	1,496,264.00	655,032.22	1,456,349.00		

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		