



# 2009-10

## First Interim Report For the Period Ending October 31, 2009

**Business Services**

December 15, 2009

Page intentionally left blank.



# TABLE OF CONTENTS

<b>I.</b>	<b>Executive Summary</b>	
	A. State Budget Update.....	1
	B. Background.....	3
	C. Fiscal Overview.....	3
	D. First Interim Summary.....	4
<b>II.</b>	<b>First Interim Revisions</b>	
	A. Unrestricted General Fund.....	5
	B. Restricted General Fund.....	6
	C. Charter School Special Revenue Fund.....	9
	D. Other District Funds.....	10
	E. Charts.....	11
<b>III.</b>	<b>Financial Outlook</b>	
	A. District Enrollment and Attendance.....	13
	B. Cash Flow Analysis.....	14
	C. Ending Fund Balance.....	14
	D. Multi-Year Projections and Assumptions.....	15
<b>IV.</b>	<b>Summaries and Reports</b>	
	A. General Fund Summaries	
	B. Cash Flow	
	C. Multi-Year Projections with Assumptions	
	D. ARRA Multi-Year Projections	
<b>V.</b>	<b>General Fund State SACS Forms</b>	
	A. Certification.....	Form CI
	B. General Fund.....	Form 01I
	C. ADA.....	Form AI
	D. Revenue Limit.....	Form RLI
	E. Criteria and Standards.....	Form 01CSI
	F. Technical Review and Check List.....	Form TRC
<b>VI.</b>	<b>Charter School Special Revenue Fund State SACS Forms</b>	
	A. Charter School Special Revenue Fund.....	Form 09I

This and other financial and budget documents of the Hemet Unified School District are available at:  
<http://www.hemetusd.k12.ca.us/>

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



Page intentionally left blank.



# Financial Outlook

## STATE BUDGET OUTLOOK

The Legislative Analyst's Office forecast for California's General Fund revenues and expenditures show the state continues to face severe deficits. A \$20.7 billion budget gap is projected through 2010-11 as indicated in Figure 1 from the LAO's November Fiscal Outlook Report,

The budget gap is the result of a projected \$6.3 billion deficit for 2009-10 and a \$14.4 billion shortfall in 2010-11. The shortfall in both years is caused by a combination of lower than projected revenues and higher than anticipated expenditures. Expenditure increases arise in part from the state's inability to implement several of the budget solutions included in the July 2009 budget plan. The increased expenditures and lower revenues include \$1.4 billion in the Department of Corrections budget, a \$1 billion increase in Proposition 98 obligations for minimum school funding guarantees, \$900 million for Medi-Cal expenditures, \$800 million for a loss of revenue from Transportation Fund transfers that were overturned by the courts, and \$1 billion unrealized revenue from the state's inability to sell the worker's compensation insurance fund.

**Figure 1**  
**LAO Projection of General Fund Condition**  
**If No Corrective Actions Are Taken**

(In Millions)

	2008-09	2009-10	2010-11
Prior-year fund balance	\$4,071	-\$4,086	-\$5,246
Revenues and transfers	83,601	88,090	87,793
<b>Total resources available</b>	<b>\$87,672</b>	<b>\$84,004</b>	<b>\$82,547</b>
Expenditures	91,758	89,251	102,196
Ending fund balance	-\$4,086	-\$5,246	-\$19,649
Encumbrances	1,079	1,079	1,079
<b>Reserve<sup>a</sup></b>	<b>-\$5,165</b>	<b>-\$6,325</b>	<b>-\$20,728</b>

<sup>a</sup> Special Fund for Economic Uncertainties. Assumes no transfers to the state's Budget Stabilization Account.

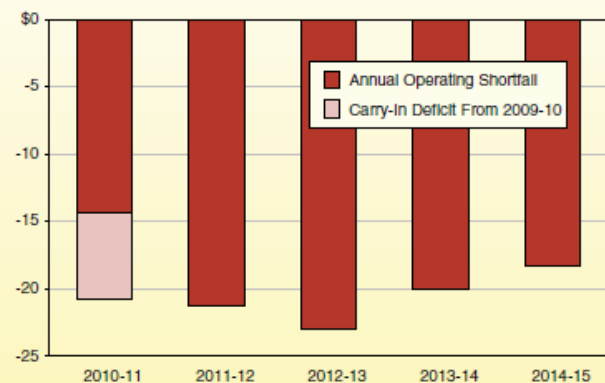


Taylor, M/ The 2010-11 Budget: *California's Fiscal Outlook*, (November 2009) from [http://www.lao.ca.gov/2009/bud/fiscal\\_outlook/fiscal\\_outlook\\_111809.pdf](http://www.lao.ca.gov/2009/bud/fiscal_outlook/fiscal_outlook_111809.pdf)

The LAO reports it expects California will continue to experience large operating deficits through 2014-15. The state continues to rely heavily on one-time solutions to address budget shortfalls which are expected to remain around \$20 billion in each year of the forecast. One problem facing the state in the out years is how to address potential expenditure increases, especially to schools, as federal stimulus funds are exhausted and fall off by September 2011.

**Figure 2**  
**Huge Operating Shortfalls Projected**  
**Throughout Forecast Period**

General Fund (In Billions)



Further adding to budget problems is the potential impact of inflation on the economy and its effect on cost of living adjustments (COLA). The LAO anticipates inflation will keep state workers from receiving salary increases at least through 2014-15. If COLA increases are made, the deficits projected in the state's budget in Figure 2 will be even higher.

Growing retirement obligations and debt costs to cover borrowing to fund prior year deficits and voter-approved bond initiatives will limit the state's available resources in the future. Retirement and debt costs currently make up almost 12% of the state's revenues. It is expected that these payments will comprise almost 15% of the entire budget by 2014-15.

As evidenced by historical trends, the state's budget deficit is a long-term problem that needs long-term solutions and will require budget reductions in all pro-



Taylor, M/ The 2010-11 Budget: *California's Fiscal Outlook*, (November 2009) from [http://www.lao.ca.gov/2009/bud/fiscal\\_outlook/fiscal\\_outlook\\_111809.pdf](http://www.lao.ca.gov/2009/bud/fiscal_outlook/fiscal_outlook_111809.pdf)



## State Revenues & Transfers



grams as well as revenue enhancements.

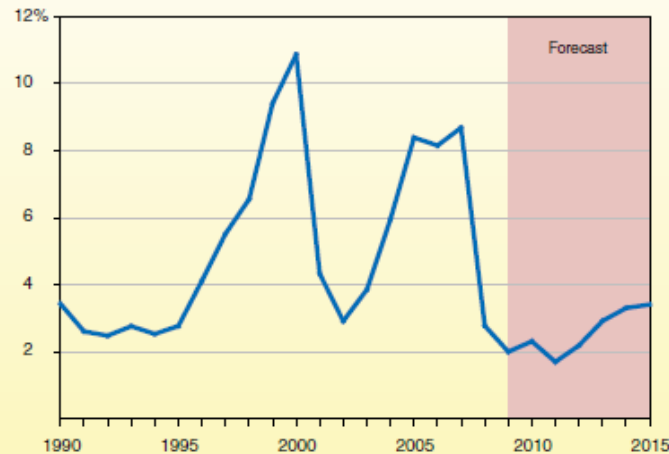
The revenue projections for the current and next five years show slight improvement as the economy moves out of the recession. Other factors impacting the improved revenue picture are the policy changes made over the last two years that include temporary tax increases, revenue accelerations, and tax cuts.

Uncertainties that could negatively effect the revenue projections are population migration out of California and further declines in capital gains income. In the past several years migration out of the state has

Figure 11

### Capital Gains Income Not Expected to Rebound

(Capital Gains As a Percent of Personal Income)



Taylor, M/ The 2010-11 Budget: *California's Fiscal Outlook*, (November 2009) from [http://www.lao.ca.gov/2009/bud/fiscal\\_outlook/fiscal\\_outlook\\_111809.pdf](http://www.lao.ca.gov/2009/bud/fiscal_outlook/fiscal_outlook_111809.pdf)

been higher than projected and if the trend continues, lower than projected income and sales tax receipts can be expected.

For K-12 education funding, the LAO forecast sees the Proposition 98 minimum increasing in each of the next five years, except in 2011-12 when a 3.9% decrease is projected. The forecast also projects that the growth in the minimum guarantee in all but 2011-12 will be enough to cover the cost of COLA increases.

A recalculation of the current year's Prop 98 minimum guarantee shows a \$1 billion increase for 2009-10. However, it is expected the state will not have sufficient resources to fully fund the \$1 billion increase in the current year.

The options available to address the 2009-10 increase to the minimum guarantee include funding it as a lump sum payment in the current year creating a larger budget shortfall, create an out-year repayment plan spread out over several years, or suspend the minimum guarantee.

suspend the minimum guarantee.

In summary, projections show the economy rebounding over the next several years, but the state will continue to struggle with budgetary deficits unless it makes significant changes to spending programs and revenues. Budget solutions will continue to be developed using a multiyear approach as changes are phased in. The impact of ongoing deficits will continue to be felt in all programs including K-12 education and districts are advised to remain conservative in their fiscal and budget plans.



# Executive Summary

## BACKGROUND

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

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

## FISCAL OVERVIEW

District enrollment continues to decline. It has lost 1,383 students since October 2007. 2009-10 enrollment was reported at 22,057 as of October 1, 2009. This is a 2.8% drop from the 22,693 students reported enrolled in October 2008. The district's 2009-10 adopted budget was based on enrollment of 22,134 students.



The enrollment decline, while slightly greater than originally anticipated, will not have an impact on revenues until 2010-11 because districts with declining enrollment are permitted to base their funding on the greater of current or prior year attendance.

Since the district's budget adoption in June, the state approved an amendment to its 2009-10 budget which increased the revenue limit deficit factor to 18.355% and included an additional one-time \$252.83 per ADA reduction to revenue limit funding. The Governing Board approved budget revisions for these changes in September and no further revisions to revenue limit funding are proposed at this time.

This First Interim Report includes general fund increases totaling \$8.1 million to federal, state, and local revenues based on award notices and carry over amounts not available earlier in the fiscal year. Of this \$8 million, \$6.8 million in increases were previously approved by the board on November 3.

While all projections for increased costs, especially in categorical programs may not come to bear, expense budgets in most cases have been increased to cover potential obligations based on current trends, encumbrances, and vacant positions. Expenditure trends as well as position vacancies will be re-assessed in the Second Interim report and budgets will be revised as indicated. Only American Recovery and Reinvestment Act (ARRA) Stabilization expenditures are not fully budgeted as the district plans to carry over approximately 50% of these funds to 2010-11.

The changes to both revenue and expenditure budgets at First Interim decreases the combined general fund ending balance by an additional \$477,000 for a total reduction to district reserves and restricted carry over balances of \$14.35 million. The deficit spending includes \$5.6 million for the one-time per ADA reduction to revenue limit funding that was approved by the legislature in July.

Despite the deficit spending, the ending fund balance in the unrestricted general fund is sufficient to maintain the district's three percent reserve for economic uncertainty for the current year.

Multi-year projections in this report address the on-going deficits to state funding as well as the fall off of one-time federal stimulus funds in 2011-12. The district has used assumptions for cost-of-living adjustments



(COLA) and deficits to state revenues recommended by School Services of California and the Riverside County Office of Education. The potential for mid-year cuts from the state will continue to exist and will be addressed should they arise.

## FIRST INTERIM SUMMARY

### Changes from the October 31 board approved budget:

Federal, State, and local revenue increase \$8.09 million

- Expenditures increase by \$8.63 million
- Contributions from the Unrestricted General Fund to restricted resources are reduced by \$856,000
- The Combined General Fund ending balance is projected to decline by an additional \$477,000

<b><u>Combined General Fund</u></b>	<b><u>Millions</u></b>
Revenue Limit	\$ 0.00
Federal, State, and Local Revenue	8.09
Sources/	0.06
<b>Change in Revenue</b>	<b>\$ 8.15</b>
<b>Change in Expenditures/Uses</b>	<b>\$ 8.63</b>
<b>Change in Fund Balance</b>	<b>\$ (0.48)</b>





# General Fund

## FIRST INTERIM BUDGET REVISIONS

### UNRESTRICTED GENERAL FUND

#### Revenues

Hemet Unified School District's Unrestricted General Fund revenues were projected to be \$128.4 million in the 2009-10 budget adopted in June 2009. Budgeted revenues at October 31 totaled \$123.8 million. Adjustments made between the June adopted budget and October 31 included a decrease in revenue limit funding of \$6.1 million for one-time reductions and increased deficit rates. Additionally, in order to more accurately report transportation field trips for other districts, \$1.5 million budgeted in local revenue was transferred from the Restricted General Fund to the Unrestricted General Fund prior to October 31.

In this First Interim report, Unrestricted General Fund revenues are estimated to increase by just under \$400,000 for a total of \$124.2 million.

Unrestricted General Fund revenue limit sources show a slight increase as a result of a reduction to transfers out to Special Education as changes in deficit factors and per ADA reductions were accounted for. Budgets for federal revenues are being increased by \$614,277 for Medicare Administrative Activities (MAA) reimbursements received to-date. State revenue is projected to decrease \$646,853 for adjustments to K-3 CSR funding based on new limits to total classes that can be funded and penalties for larger class sizes permitted under ABX3 4 authorized in February 2009. The budget amount for local revenues in the Unrestricted General Fund is being increased by \$373,698 to account for reimbursements from prior year E-Rate activities which were recently received, as well as other miscellaneous revenue amounts.

#### Expenditures

Budgeted expenditures in the Unrestricted General Fund as of October 31 totaled \$118.7 million, an increase of \$1.6 million from the June adopted budget. The prior increase is a result of transferring expense and revenue budgets for other district field trips from the restricted along with budget for the related revenues. For the First Interim budget revisions, staff is proposing an increase of nearly \$1.7 million to total expenditures. A slight overall increase of \$33,675 to Salaries and Benefits is proposed to accommodate some minor adjustments in this expenditure category. The budget for Books and Supplies is recommended to be in-

**Summary of Unrestricted General Fund Revenues, Expenditures and Fund Balance**

Unrestricted General Fund	Adopted Budget	Oct 31 Budget	11/1-11/30 Revisions	First Interim Revisions	First Interim Revised Budget
Beginning Balance	8,707,303	16,107,206	-	-	16,107,206
a Revenues	128,362,306	123,799,559	(54)	386,034	124,185,539
b Expenses	117,077,914	118,659,503	363,540	1,311,686	120,334,729
c Other Sources/ Uses					
c Contributions	(12,933,875)	(13,305,394)	-	910,050	(12,395,344)
a-b+c Excess/(Deficit)	(1,649,483)	(8,165,338)	(363,594)	(15,602)	(8,544,534)
Ending Balance	7,057,820	7,941,868	(363,594)	(15,602)	7,562,672
Reserves & Designated Balances	7,057,820	7,941,868	(363,594)	(15,602)	7,562,672
Undesignated Balance	-	-	-	-	-



creased by \$110,000 related to a portion of the added expenses for relocation of Hemet Elementary.

Projected budget increases totaling \$1.7 million in the Services and Operating Expenses category are proposed. The change is related to revenue increases for MAA and E-Rate reimbursements, site donation budget carry over,. In addition, the budget in this category is being increased to account for expenses for the relocation of Hemet Elementary and various options programs. Additional budget was also provided to account for contract payments to Advanced Path Academy that were not included in the June adopted budget.

No changes to Capital Expenditure budgets are proposed at this time, while the budget for Indirect Costs is anticipated to decrease by \$230,000. The decrease in this expenditure category is related to additional allowed indirect charges from ARRA , Reading First and other programs in the Restricted General Fund. Indirect costs charged to restricted programs reduce expenses in the Unrestricted General Fund.

## Sources/Uses/Contributions

As part of the flexibility provided in ABX3 4 in February 2009, funds received for Adult Education and Deferred Maintenance are now received as unrestricted dollars in the General Fund. Currently the district has elected to continue to fund both Deferred Maintenance and Adult Education programs, and as a result, \$1,262,098 is budgeted for transfers out of the Unrestricted General Fund to the other funds to support those programs. The First Interim shows a decrease of just under \$35,000 for transfers out to other funds in response to lower than originally anticipated allocations for Adult Education.

\$20,000 is added to the budget for Transfers In from other funds. This is for the transfer in of the remaining funds in Fund 40, Reserve for Capital Outlay. This balance will be used to help off-set the costs associated with the relocation of Hemet Elementary.

Finally, an \$856,000 reduction is made to Contributions to Special Education. We are able to reduce the budgeted amount in this category because districts are permitted to reduce the state and local contribution Maintenance of Effort (MOE) for Special Education and pay for some existing and ongoing costs with ARRA funds in the current year.



## Fund Balance

The combined changes to revenues, expenditures, and other sources/uses in the Unrestricted General Fund results in an increase to the current year's deficit spending. The projected unrestricted ending balance is reduced by just under \$380,000 to \$7,562,672. The ending fund balance is made up of \$5.8 million for economic uncertainties, \$338,000 for stores and revolving cash, and \$1.4 million for various carry over accounts which may be used to off-set state funding deficits in 2010-11.

## RESTRICTED GENERAL FUND

### Revenue

Hemet Unified School District's Restricted General Fund revenues in the First Interim projection are anticipated to total \$55.25 million. More than \$6.7 million of this increase was previously approved by the Board at their November 3, 2009 meeting. The revisions approved at that time included \$5.7 million for carry over balances of Title I and Special Education ARRA funds, almost \$0.9 million for Reading First and approxi-



mately \$100,000 for various other grants and entitlements. At First Interim we are adding another \$1 million to the \$6.7 million increase approved in November, bringing the total revenue budget increase for the Restricted General Fund to \$ 7.7 million since October 31, 2009. The First Interim budget increases are for increased or new awards for Grades 6-12 Tobacco Use Prevention Education (TUPE), Special Education and MediCal reimbursements.

## EXPENDITURES

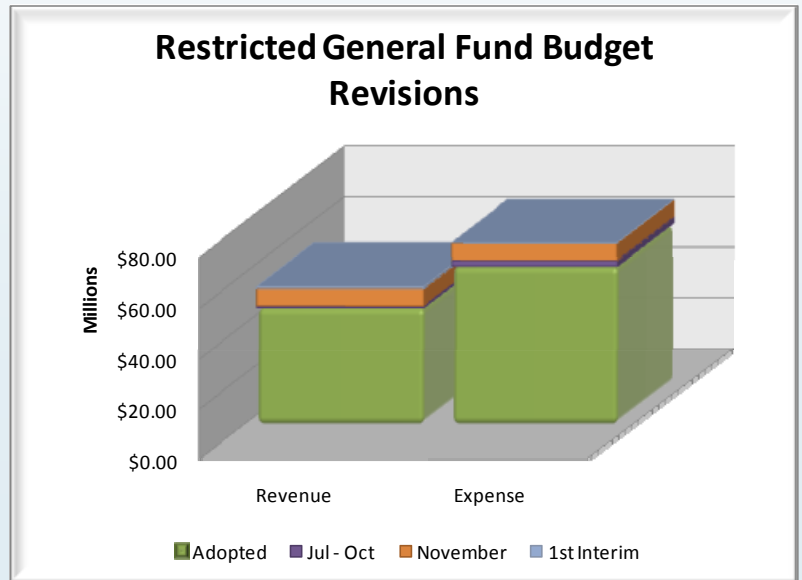
Projected changes to the Restricted General Fund expenditures total \$7.0 million for the First Interim. \$6.8 million in increases correspond to revenue increases approved by the Board at their first meeting in November. The balance is made up of increases to MediCal and TUPE budgets off-set by decreases to Special Education. The First Interim Report projects expenses in the Restricted General Fund will total \$72.4 million.

## SOURCES/USES/CONTRIBUTIONS

Contributions from the Unrestricted General Fund to restricted resources are projected to decrease by over \$800,000 as ARRA funds are used to help fund Special Education expenses on a one-time basis.

## FUND BALANCE

A further reduction of \$97,417 to the restricted ending fund balance has been made. An increase of \$236,802 to the MediCal budget was off-set by reductions totaling \$334,219 that were made to the Transportation and ARRA Stabilization budgets. The ending balance for the Restricted General Fund is projected to be \$6.9 million by year end and is comprised of unspent ARRA, Economic Impact Aid (EIA) and Redevelopment funds.



### Summary of Restricted General Fund Revenues, Expenditures and Fund Balance

Restricted General Fund	Adopted Budget	Oct 31 Budget	11/1-11/30 Revisions	First Interim Revisions	First Interim Revised Budget
<b>Beginning Balance</b>	<b>10,683,156</b>	<b>12,756,783</b>	-	-	<b>12,756,783</b>
a Revenues	46,899,995	47,544,028	6,784,597	920,481	55,249,106
b Expenses	63,205,462	65,390,859	6,784,597	207,046	72,382,502
Other Sources/Uses					
c Contributions	11,763,925	12,135,444	-	(810,852)	11,324,592
<b>a-b+c Excess/(Deficit)</b>	<b>(4,541,542)</b>	<b>(5,711,387)</b>	-	<b>(97,417)</b>	<b>(5,808,804)</b>
<b>Ending Balance</b>	<b>6,141,614</b>	<b>7,045,396</b>	-	<b>(97,417)</b>	<b>6,947,979</b>
Reserves & Designated Balances	6,141,614	7,045,396	-	(97,417)	6,947,979
Undesignated Balance	-	-	-	-	-



Page intentionally left blank.



# Charter School Fund

Expenses and revenues for the Hemet Academy for Academics and Applied Technology (HAAAT), the district's sponsored charter school are reported separately in Fund 09, Charter School Special Revenue Fund. Revenues are based on average daily attendance and other factors and come from the state in the form of the Charter School General Purpose Block Grant and the Charter School Categorical Block Grant. The Categorical Block Grant includes funding for many grants the district receives for non-charter students in the general fund including transportation, instructional materials, EIA, GATE, and Professional Development. HAAAT also receives state and local funding for special education students from the Riverside County SELPA and lottery revenue based on its ADA. At first interim the Charter School Special Revenue Fund budget is being increased to account for a start-up grant awarded to the new Western Science Charter School will open in the fall of 2010.

## REVENUE

Total revenue for the Hemet Academy for Academics and Applied Technology is projected to be \$1.85 million at First Interim. Revenues are being increased by a total of \$353,481. The increase is comprised of a \$450,000 increase for the Western Science Charter School start-up grant and minor increases to HAAAT's categorical block grant and miscellaneous revenues which are offset by a \$98,777 reduction to the charter block grant for additional deficits imposed by the legislature in July.

## EXPENDITURES

Total expenditures for Hemet Academy for Academics and Applied Technology are projected to be \$1.35 million. \$450,000 is budgeted for the Western Science Charter School start up expenses. First interim adjustments to expenditures total \$353,481 and correspond to revenue increases in the fund.

## SOURCES/USES/CONTRIBUTIONS

\$127,011 remains budgeted for a transfer of Charter School Special Education revenues out to the Restricted General Fund as authorized by an Memorandum of Understanding approved by the Board on June 16, 2009. The Restricted General Fund supports all costs associated with Special Education services for Charter students. No changes are projected to budgeted amounts for transfers out of Fund 09 at this time.

## FUND BALANCE

The beginning fund balance in the adopted budget for Fund 09 was projected to be \$291,742. After closing the books for the 2008-09 fiscal year, the beginning balance was revised to \$270,188. The projected ending balance in the Charter School Fund for the year-ending June 30, 2010 is expected to be \$183,859.

**Summary of Charter School Revenues, Expenditures and Fund Balance**

	Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
<b>Beginning Balance</b>	\$ 291,742	\$ 270,188	\$ -	\$ 270,188
Revenues/Sources/Contributions	\$ 1,492,344	\$ 1,492,344	\$ 353,481	\$ 1,845,825
Expenses/Uses	\$ 1,553,358	\$ 1,578,673	\$ 353,481	\$ 1,932,154
<b>Excess/(Deficit)</b>	\$ (61,014)	\$ (86,329)	\$ -	\$ (86,329)
<b>Ending Balance</b>	\$ 230,728	\$ 183,859	\$ -	\$ 183,859
Reserves & Designated Balances	\$ 230,728	\$ 183,859	\$ -	\$ 183,859
<b>Undesignated Balance</b>	\$ -	\$ -	\$ -	\$ -

*Adopted budget totals in this table do not match the totals in the state forms. An error in the First Interim reporting software understates the actual adopted budget revenue by \$110,376 as well as the ending fund balance.*



# Other District Funds

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

**Fund 11**—Adult Education revenues and transfers in are projected to decrease by \$28,331 for revisions to the projected Tier III funding for Community Based English Tutoring (CBET) and Adult Education fees. Expenditure budgets are revised downward to correspond to revenue decreases.

**Fund 12**—Child Development revenues in Fund 12 are being increased by a total of \$239,816. Revenue revisions in this fund are related to increased awards for the State General Child Care program. Expenditure budgets have been increased by an equal amount.

**Fund 21**—Building Fund will have a \$600,000 reduction to its revenue budget for lower than anticipated interest earnings. Expenditures will be reduced by the same amount.

**Fund 25**—Developer Fees Fund will see a combined decrease to revenues and other sources of \$41,911 primarily for lower than anticipated interest earnings. Expenditures in this fund are also reduced by \$41,911.

**Fund 40**—Reserve for Capital Outlay budgeted expenditures are increased by \$19,283 as the ending balance in this fund is transferred to the general fund to off-set costs related to relocation of Hemet Elementary. This projected transfer of the ending balance will close-out this fund.

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

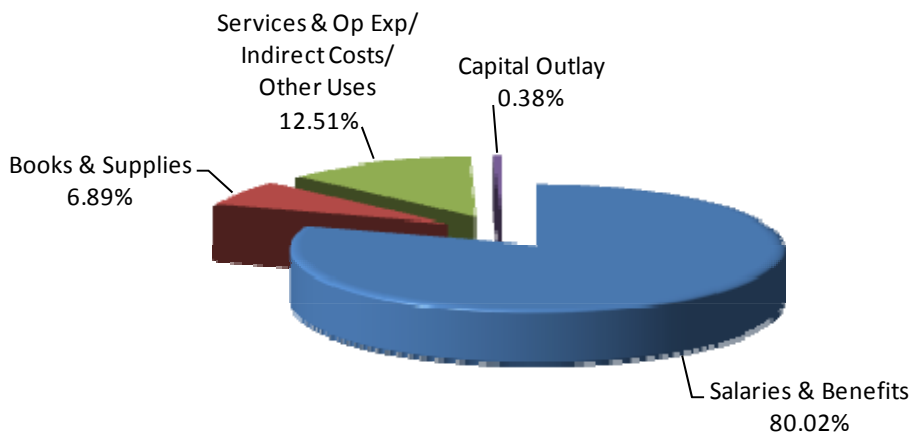
Summary of Other Funds Revenues, Expenditures and Fund Balances						
	Fund 11 Adult Education	Fund 12 Child Development	Fund 13 Cafeteria Special Revenue	Fund 14 Deferred Maintenance	Fund 17 Special Reserve Other Than Capital Outlay	
Revenue/Sources	\$ 653,044	\$ 1,617,574	\$ 10,278,982	\$ 723,086		
Expenses/Uses	\$ 685,394	\$ 1,707,574	\$ 10,251,707	\$ 973,086	\$ -	
Change in Fund Balance	\$ (32,350)	\$ (90,000)	\$ 27,275	\$ (250,000)	\$ -	
Beginning Fund Balance	\$ 314,897	\$ 95,837	\$ 2,473,754	\$ 1,406,121	\$ 117,901	
<b>Ending Fund Balance</b>	<b>\$ 282,547</b>	<b>\$ 5,837</b>	<b>\$ 2,501,029</b>	<b>\$ 1,156,121</b>	<b>\$ 117,901</b>	
	Fund 21 Building Fund (Measure E & T)	Fund 25 Developer Fees	Fund 35 State School Building Fund	Fund 40 Reserve for Capital Outlay	Fund 67 Self-Insurance (H&W and W/C)	
Revenue/Sources	\$ 200,000	\$ 558,089	\$ 838,305	\$ 21	\$ 18,791,625	
Expenses/Uses	\$ 33,747,981	\$ 5,195,616	\$ 2,903,655	\$ 19,283	\$ 17,330,608	
Change in Fund Balance	\$ (33,547,981)	\$ (4,637,527)	\$ (2,065,350)	\$ (19,262)	\$ 1,461,017	
Beginning Fund Balance	\$ 33,547,981	\$ 4,637,527	\$ 2,065,350	\$ 19,262	\$ 8,739,976	
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,200,993</b>	



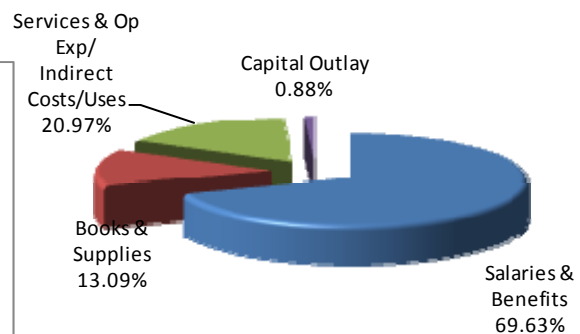
# Charts

## Expenditures

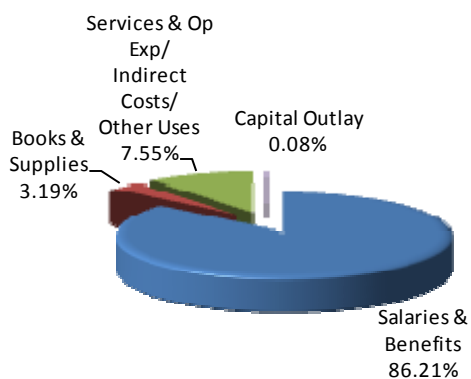
### Combined General Fund Expenses



### Restricted General Fund Expenses



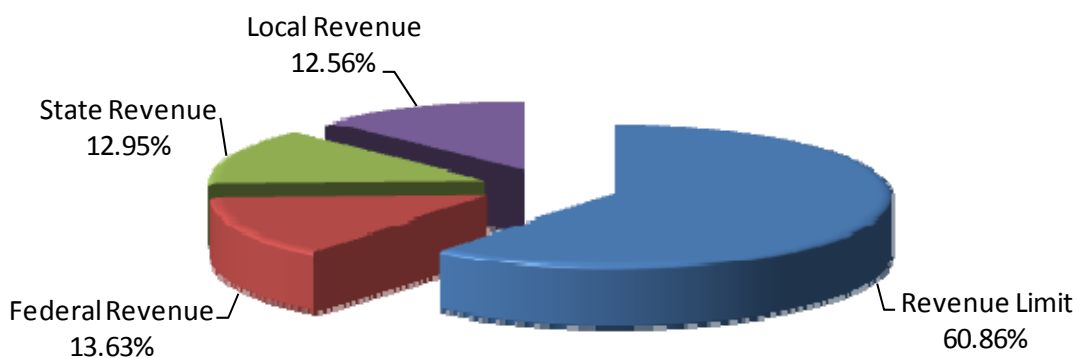
### Unrestricted General Fund Expenses



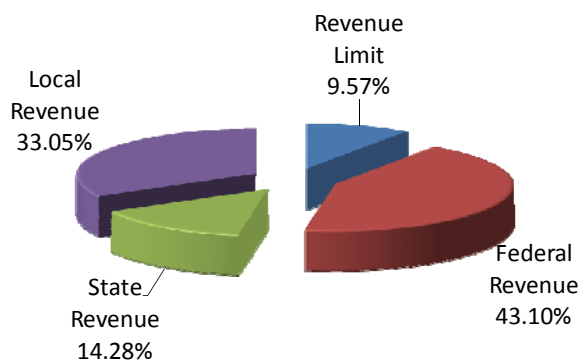
# Charts

## Revenues

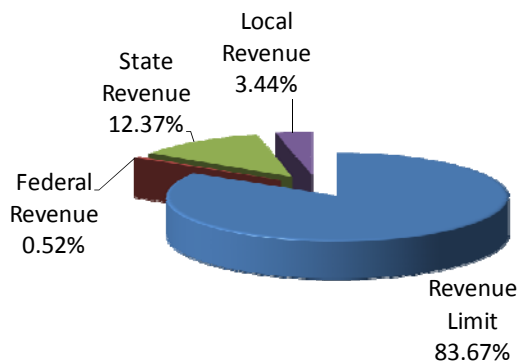
### Combined General Fund Revenues



### Restricted General Fund Revenues



### Unrestricted General Fund Revenues





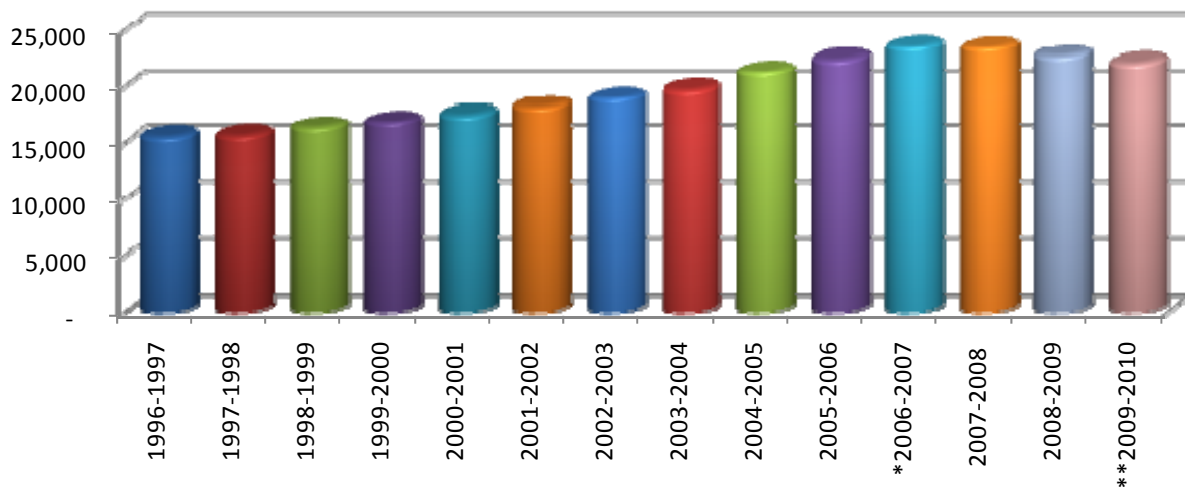
## ENROLLMENT AND ADA

As projected, Hemet Unified's enrollment growth is continuing to decline significantly from the growth that was experienced between 2003-04 and 2006-07. The adopted budget projected a 2.4 percent decrease in enrollment for 2009-10. It was expected enrollment to drop to 22,134 from 22,693 students reported in October of 2008. Preliminary CBEDS enrollment data for October 2009, shows the district had 22,057 non-charter students enrolled. This is a 2.8 percent decline for a loss of 636 students. This is the second consecutive year of enrollment loss. During the past two years the district has seen enrollment shrink by 1,383 students or nearly 6 percent.

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

While the district has historically maintained an ADA rate in the 93.5 percent range, increased attention to student attendance, attendance improvement incentives and an active Saturday School program have bumped up Hemet's ADA rate to approximately 95.0% when last reported in mid November. The increased rates of attendance will help to off-set the negative revenue impact for declines in enrollment in 2010-11.

**Enrollment**  
**October 1996 - October 2009**



CBEDS data from CDE Data Quest—<http://dq.cde.ca.gov/>



## CASH FLOW ANALYSIS

Hemet Unified's General Fund cash position improved significantly in 2008-09 with the influx of ARRA funds and the legislature's failure to impose additional revenue limit reductions prior to the end of the fiscal year. However, state budget revisions adopted in July authorized approximately \$5.6 million in additional cuts to 2009-10 revenues along with a variety of revenue deferrals to school district funding which will deplete cash reserves, especially towards the end of the current fiscal year. Approximately 25% of all 2009-10 revenue limit apportionments are slated to be deferred until July and August in 2010. For Hemet Unified this amounts to approximately \$27.5 million dollars.

Based on information currently available for distribution of state and federal funds and expenditure trends, the cash flow analysis of the general fund show the district can expect a cash shortfall at year-end nearing \$8.5 million. To meet obligations the district anticipates it will borrow from Capital Projects and Self-Insurance funds or participate in a mid-year TRAns to cover the anticipated year-end cash shortfall.

Currently the general fund and Fund 25 have provided a combined temporary loan to Fund 12—Child Development of \$300,000 because of a delay in revenue receipts for Child Development programs. It is anticipated Fund 12 will be able to repay the borrowed funds by the end of the current fiscal year.

## ENDING FUND BALANCE

As indicated in the table below, the district's adopted budget anticipated a beginning fund balance for the Combined General Fund of \$19.4 million for the 2009-10 fiscal year with expenditures exceeding revenues by \$6.2 million. These balances were based on projections formulated before the close of the 2008-09 fiscal year and prior to the state's enacted budget reductions with ABX4 1 in July. The First Interim report shows that after all 2008-09 transactions had been accounted for, the General Fund beginning balance increased \$9.5 million from the adopted budget estimates. The \$9.5 million increase was attributed to higher than anticipated revenues and delayed cuts to revenue limit funding, as well as slightly lower than anticipated expenditures.

The projected ending balance for the Combined General Fund is \$14.5 million, of which \$5.8 million is the required 3.0 percent reserve for economic uncertainties. Designations and legally restricted balances make up the remaining \$8.7 million of the ending fund balance.

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 it's required 3% reserve for economic uncertainty.

### Components of Ending Balance

#### Combined General Fund

#### First Interim 2009-10

	Adopted Budget	First Interim Projected Budget
Net Increase/(Decrease)	\$ (6,191,025)	\$ (14,353,338)
Beginning Fund Balance	19,390,459	28,863,989
<b>Ending Fund Balance</b>	<b>\$ 13,199,434</b>	<b>\$ 14,510,651</b>
<b>Reserves/Designations</b>		
3% Reserve for Economic Uncertainty	\$ 5,680,848	\$ 5,819,381
Unrestricted Carry Over Balances	1,014,312	1,404,979
Revolving Cash	25,000	25,000
Stores Inventory Reserve	337,660	313,312
Redevelopment	1,189,993	1,578,998
Legally and/or Restricted Carry Over	4,951,621	5,368,981
<b>Total Reserves/Designations</b>	<b>\$ 13,199,434</b>	<b>\$ 14,510,651</b>
Available for Board Designation	\$ -	\$ -



# Status of 2009-10 Budget Reductions

**2009-10 Budget  
Board Approved Reduction List  
Combined General Fund - November 2009**

		<b>2009-10 Reductions</b>
1	Certificated SERP plus vacancies	\$ 2,150,000
2	Classified SERP plus vacancies	501,100
3	Management SERP	502,200
4	Cost of SERP	(750,000)
5	Salaries to Categoricals (Health/Library Techs)	1,500,000
6	Cell Phone Stipends	70,000
7	Outside Contracts/Consultants	500,000
8	Only Mandatory Conferences/Workshops	200,000
9	Only Mandatory Prof Dvpmnt	75,000
10	Resource/Energy Conservation	200,000
11	Reduce Textbook Purchases	700,000
12	Reduce Def Maint Local Contribution	500,000
13	Reduce Over Time	53,500
14	Eliminate staff meals/snacks	40,000
15	Reduce NPS Contracts	200,000
16	Reduce Site Copier Costs	50,000
17	Centralize HazMat Collections	10,000
18	Reduce Schedule C Stipends (Excluding Athletics)	64,000
19	Reduce Spec Ed Field Trips/Community Activities	20,000
20	Increase HS/MS Walking Distance to 5 miles	175,000
21	Increase ES Walking Distance to 2.5 miles	525,000
22	Increase Transpo Fees	75,000
23	Reduce fee-based field trips	40,000
24	Reduce/Consolidate Summer School	315,000
25	Eliminate Music Repair Budget	60,000
26	Reduce Athletic Budgets	100,000
27	Eliminate MS Athletic Budgets	60,000
28	Eliminate Commuter Use of District Vehicles	10,000
29	Reduce cabinet positions	588,400
30	Reduce Maint/Custodial/Grounds	500,000
31	Reduce ASB Clerks 50%	280,000
32	Reduce Maint Summer Work Crew	340,000
33	Reduce Special Ed I/A	256,000
34	Reduce Health Tech/Library Tech by 1.5 hrs each	280,000
35	Reduce Roving Security Contracts	50,000
37	Reduce Teaching Staff to Maintain Staffing Ratio (16 FTE's)	960,000
38	Close HELP School	253,000
42	Restore Opt 1 Kindergarten	(500,000)
43	Increase Independent Study ADA - Yr Round & Short Term	400,000
44	Print Shop Revenue	100,000
45	Cell Phone Tower Land Leases	75,000
<b>Total</b>		<b>\$ 11,528,200</b>



Page intentionally left blank.



# Multi-Year Projections and Assumptions

## ARRA IMPACT

American Recovery and Reinvestment Act (ARRA) funding accounts for nearly \$8.2 million budgeted in the restricted general fund federal revenues and makes up \$4.8 million of the restricted ending balance at First Interim. It also accounts for \$10.90 million in budgeted expenditures for 2009-10. The ending balance reserve combined with the budgeted expenditures total \$15.7 million in ARRA dollars available to be spent over the next two

years. The district is currently funding librarians, elementary music teachers, resource officers, all of which were on original budget cut lists last year. Additional kindergarten teachers to re-instate Option 1 kindergarten are also being paid for from ARRA funds, as well as instructional materials and professional development. Special Education ARRA funding is being used to reduce the MOE in the current year and is covering the cost of special education staff and non-public schools.

It is the district's practice to budget a grant's entire award

in revenue, expenditure, and ending balance categories once the grant amount is known even though the entire award may not be spent by the end of the current fiscal year. With the ARRA funds, \$10.9 million is budgeted as expenses and \$4.8 is budgeted as an ending balance reserve. However, the district anticipates it will only spend \$7.8 million of the \$15.7 million available in 2009-10. At the close of the 2009-10 fiscal year, ARRA budgets and revenue amounts will be reduced to match the amount of the final expenditures for that year. The unspent balances in expenditure budgets, estimated to total approximately \$3.1 million in expense budgets along with the \$4.8 million in ending balance reserves will be re-budgeted in 2010-11, providing \$7.9 million for one-time expenses in that year. This budgeting practice temporarily overstates the budget for District's restricted general fund by the amount that it projects it will not spend in the current year. The table above illustrates a proposed spending plan for all the ARRA funds. Final actual spending may occur in different amounts and categories than what has been indicated.

ARRA Proposed Spending Plan			
	2009-10 First Interim Budgeted Amts	2009-10 Year-End Projected Actual Amts	Projected Amts Carried Over for 2010-11 Budget
<b>Beginning Balance (SFSF)</b>	<b>\$ 7,523,381</b>	<b>\$ 7,523,381</b>	<b>\$ 3,806,655</b>
<b>Revenue</b>			
Title I	\$ 2,666,579	\$ 1,333,290	\$ 1,333,289
IDEA	5,104,877	2,552,439	2,552,438
IDEA PreSchool	169,337	84,669	84,668
IDEA PreSchool Local Entitlement	231,310	115,655	115,655
<b>Total Revenue</b>	<b>\$ 8,172,103</b>	<b>\$ 4,086,053</b>	<b>\$ 4,086,050</b>
Total Available	<b>\$ 15,695,484</b>	<b>\$ 11,609,434</b>	<b>\$ 7,892,705</b>
<b>Expenses</b>			
Certificated Salaries	\$ 4,988,106	\$ 3,815,682	\$ 3,815,682
Classified Salaries	362,445	524,763	524,763
Employee Benefits	507,343	577,702	577,702
Books/Supplies	2,422,456	1,336,991	1,336,991
Operating Costs	1,940,119	951,274	1,041,200
Capital Outlay	-	-	-
Indirect Costs	699,738	596,367	596,367
<b>Total Expenses</b>	<b>\$ 10,920,207</b>	<b>\$ 7,802,779</b>	<b>\$ 7,892,705</b>
<b>Change in Fund Balance (SFSF)</b>	<b>\$ (2,748,104)</b>	<b>\$ (3,716,726)</b>	<b>\$ (3,806,655)</b>
<b>Ending Balance (SFSF)</b>	<b>\$ 4,775,277</b>	<b>\$ 3,806,655</b>	<b>\$ -</b>



## REVENUE

The district's multi-year projections for the 2009-10 First Interim report incorporate many of the recommendations and projections provided by School Services of California (SSC) and the Riverside County Office of Education (RCOE). As projected by SSC, 0.50% was used as the cost-of-living adjustment (COLA) rate for 2010-11 in the district's multi-year projections and 2.30% for 2011-12 for revenue limit funding. In addition to the projected COLA increases for revenue limits, a 18.355% deficit for all years has been factored in to projections. The district's First Interim multi-year projections reflect growth in other state revenues commensurate with COLA for 2010-11 and 2011-12. Fiscal year 2010-11 also includes a reduction for carry over balances budgeted in the current year. Revenue limit funding is assumed to be funded on the current or prior year ADA, whichever is greater.

Restricted revenues in 2010-11 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. The exception to this practice for this multi-year projection relates to ARRA funding. The multi-year projection assumes approximately 50% of ARRA funds will be expended in the current year and the remaining balance expended in 2010-11.

2008-09 balances carried over to 2009-10, including deferred revenues and legally restricted ending fund balances in the restricted general fund, totaled \$17.8 million for programs such as ARRA, EIA, Title I, and Redevelopment. The majority of this carry over funding is not budgeted in 2010-11 with the exception of ARRA funds and budgeted expenditures show a corresponding reduction.

Increases to the ending balances in recent years can be attributed in part to increasingly late receipt of award notices for grants from both state and federal agencies and an increase in the

total number of programs funded. Because in many cases, funds are available for expenditure upon notification of an award, a majority of the revenues projected for the purpose of multi-year projections are assumed to be fully expended at the end of the year in which they are expected to be received.

Multi-Year Projections -Assumptions			
	2009-10	2010-11	2011-12
COLA	4.25%	0.50%	2.30%
COLA Deficit	81.645%	81.645%	81.645%
New Schools	0	0	0
Growth	-2.80%	0.00%	0.00%
Enrollment	22,057	22,057	22,057
ADA	20,805.40	20,805.40	20,805.40
ADA %	95.00%	93.50%	93.50%
Funded ADA	21,561.63	20,805.40	20,805.40
Salary Increase	0.00%	0.00%	0.00%
Step & Column	1.60%	1.60%	1.60%

## EXPENDITURES

Step and column costs in the district's multi-year projection are assumed to be equivalent to a 1.6% increase to all budgeted salaries and benefits in all years. 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.

Approximately \$13.2 million in reductions to combined general fund expenditures in 2010-11 are assumed. Of this, \$3.1 million is related to prior year ARRA funds that were budgeted as expenses in the prior year for accounting purposes, but are not anticipated to be spent by year-end. Other reductions in all categories are a result of the Reading First, MicroSoft settlement and other one-time dollars not expected again in 2010-11. A portion of the remaining reductions has been assumed in the form of an overall 8% reduction to salaries and benefit costs after step and column increases. This reduction is only a place holder pending actual budget discussions and decisions to be made by the Governing Board as budget development for the 2010-11 fiscal year proceeds. If the district is to maintain its 3 percent and other required reserves in future years as well as to reduce on-going deficit spending, substantial reductions to expenditures will need to be made over the next two years.

Additional reductions made to expenditures in 2010-11 include position reductions for declining enrollment, a 0.356% reduction to the district's workers' compensation rate, and non-recurring carry over balances.



The district is self-funded for worker's compensation and the worker's compensation account is projected to have a reserve balance of approximately \$7.6 million by the end of 2009-10. Reducing the worker's compensation rate temporarily for two years will reduce the balance in the account by approximately \$2 million. Based on historical claim history, this will leave a sufficient reserve should any extraordinary claims occur during the three year projection period.

Reductions were made across all expense categories in the restricted general fund to coincide with revenue reductions for one-time carry over and fall off of ARRA funding. The district will need to evaluate whether to continue to support costs being funded with ARRA dollars or eliminate them when this revenue source is exhausted.

Even with the expenditure reductions and other cost saving measures mentioned, the projections show the district will see deficit spending in the two out years that will cause it to spend down nearly all reserve balances by the end of 2011-12. The combined general fund ending balance is projected to fall from an estimated \$14.5 million at the end of 2009-10 to \$5.7 million at the end of 2011-12. At that time, there will be \$5.2 million set aside for the district's 3% reserve, \$338,312 reserved for stores and cash in banks, and \$91,200 undesignated.

While the reductions presented in the district's 2009-10 First Interim multi-year projections may not be how the district finally chooses to address projected revenue shortfalls in the next two years, it is an illustration of the steps that may be necessary. Also, should the state impose mid-year cuts in the current fiscal year, more immediate steps will need to be taken that will impact cash and fund balances in the following two years. As the district opens up budget discussions for the 2010-11 fiscal year, the multi-year assumptions presented in this report will be re-evaluated and modified based on current year spending for the Second Interim report that will be presented in March.

## **Enrollment and ADA**

Enrollment is projected to be flat for the three-year period of the multi-year projections. While the Western Science Charter School is expected to open for middle school students for the 2010-11 school year, no reductions have been made at this time to the district's general fund enrollment or ADA for the anticipated 200 students expected at the new charter school. As more information is available about the new charter school approved for opening in 2010-11, district general fund revenues and expenditures based on enrollment and ADA will be re-evaluated.

## **Certification**

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 despite the projected revenue shortfalls and deficit spending. However, the district will need to remain vigilant in limiting non-essential expenditures in all areas, especially those paid from unrestricted funds and to carefully analyze its financial ability to support any new ongoing positions and programs. It also needs to commit to expenditure reductions in amounts estimated if it is to retain a positive certification of its financial condition over the next two years.



Page intentionally left blank.





# Summaries and Reports

- A. ....General Fund Summaries
- B. ....Cash Flow Projection
- C. ....Multi-Year Projections
- D. ....ARRA Multi-Year Projections



Page intentionally left blank.



**Unrestricted General Fund Summary  
2009-10 First Interim**

	<b>2008-09 Unaudited Actuals</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Revised Budget 10/31</b>	<b>2009-10 First Interim Revisions</b>	<b>2009-10 First Interim Revised Budget</b>
<b>Revenues</b>					
Revenue Limit Sources	\$ 121,366,983	\$ 109,927,263	\$ 103,864,516	\$ 44,858	\$ 103,909,374
Federal Revenue	524,384	32,000	32,000	614,277	646,277
State Revenue	16,825,935	16,003,795	16,003,795	(646,853)	15,356,942
Local Revenue	5,343,879	2,399,248	3,899,248	373,698	4,272,946
<b>Total Revenues</b>	<b>\$ 144,061,181</b>	<b>\$ 128,362,306</b>	<b>\$ 123,799,559</b>	<b>\$ 385,980</b>	<b>\$ 124,185,539</b>
<b>Expenditures</b>					
Certificated Salaries	72,820,259	67,505,758	67,340,140	154,065	67,494,205
Classified Salaries	17,213,690	14,726,221	14,869,661	(125,922)	14,743,739
Employee Benefits	25,519,736	22,600,625	22,616,259	5,532	22,621,791
Books and Supplies	3,691,486	3,126,394	3,775,684	110,243	3,885,927
Services & Operating Exp	14,349,055	11,310,987	12,978,130	1,761,673	14,739,803
Capital Outlay	342,808	147,309	93,783	-	93,783
Indirect Costs/Debt Svc	(2,113,929)	(2,339,380)	(3,014,154)	(230,365)	(3,244,519)
<b>Total Expenditures</b>	<b>\$ 131,823,105</b>	<b>\$ 117,077,914</b>	<b>\$ 118,659,503</b>	<b>\$ 1,675,226</b>	<b>\$ 120,334,729</b>
<b>Excess (Deficiency)</b>	<b>\$ 12,238,076</b>	<b>\$ 11,284,392</b>	<b>\$ 5,140,056</b>	<b>\$ (1,289,246)</b>	<b>\$ 3,850,810</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	315,714	-	-	19,283	19,283
Transfers Out/Other Uses	839,824	1,296,961	1,296,961	(34,863)	1,262,098
Contributions	(7,505,699)	(11,636,914)	(12,008,433)	855,904	(11,152,529)
<b>Total Other Sources (Uses)</b>	<b>\$ (8,029,809)</b>	<b>\$ (12,933,875)</b>	<b>\$ (13,305,394)</b>	<b>\$ 910,050</b>	<b>\$ (12,395,344)</b>
<b>Net Increase (Decrease)</b>	<b>\$ 4,208,267</b>	<b>\$ (1,649,483)</b>	<b>\$ (8,165,338)</b>	<b>\$ (379,196)</b>	<b>\$ (8,544,534)</b>
<b>Beginning Fund Balance</b>	<b>\$ 11,898,939</b>	<b>\$ 8,707,303</b>	<b>\$ 16,107,206</b>	<b>\$ -</b>	<b>\$ 16,107,206</b>
<b>Ending Fund Balance</b>	<b>\$ 16,107,206</b>	<b>\$ 7,057,820</b>	<b>\$ 7,941,868</b>	<b>\$ (379,196)</b>	<b>\$ 7,562,672</b>
Stores	313,312	337,660	337,660	(24,348)	313,312
Revolving Cash	25,000	25,000	25,000	-	25,000
PrePaid Expenses	1,351,464	-	-	-	-
3% Reserve	5,825,000	5,680,848	6,194,093	(374,712)	5,819,381
Designated/Restricted Balances	8,592,430	1,014,312	1,385,115	19,864	1,404,979
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Restricted General Fund Summary  
2009-10 First Interim**

	<b>2008-09 Unaudited Actuals</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Revised Budget 10/31</b>	<b>2009-10 First Interim Revisions</b>	<b>2009-10 First Interim Revised Budget</b>
<b>Revenues</b>					
Revenue Limit Sources	\$ 5,805,372	\$ 5,330,460	\$ 5,330,460	\$ (44,858)	\$ 5,285,602
Federal Revenue	21,665,912	14,936,915	16,731,514	7,082,630	23,814,144
State Revenue	8,373,732	7,625,760	7,291,441	596,749	7,888,190
Local Revenue	19,522,083	19,006,860	18,190,613	70,557	18,261,170
<b>Total Revenues</b>	<b>\$ 55,367,099</b>	<b>\$ 46,899,995</b>	<b>\$ 47,544,028</b>	<b>\$ 7,705,078</b>	<b>\$ 55,249,106</b>
<b>Expenditures</b>					
Certificated Salaries	17,328,875	18,564,339	18,667,179	3,198,193	21,865,372
Classified Salaries	14,905,448	15,949,376	15,948,786	595,492	16,544,278
Employee Benefits	10,082,956	11,682,591	12,056,662	(67,025)	11,989,637
Books and Supplies	5,242,620	4,058,597	6,695,774	2,778,142	9,473,916
Services & Operating Exp	4,552,743	5,717,196	3,619,215	121,790	3,741,005
Capital Outlay	1,142,881	33,500	490,700	143,264	633,964
Indirect Costs/Debt Svc	6,705,236	7,199,863	7,912,543	221,787	8,134,330
<b>Total Expenditures</b>	<b>\$ 59,960,759</b>	<b>\$ 63,205,462</b>	<b>\$ 65,390,859</b>	<b>\$ 6,991,643</b>	<b>\$ 72,382,502</b>
<b>Excess (Deficiency)</b>	<b>\$ (4,593,660)</b>	<b>\$ (16,305,467)</b>	<b>\$ (17,846,831)</b>	<b>\$ 713,435</b>	<b>\$ (17,133,396)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	1,004,579	127,011	127,011	45,052	172,063
Transfers Out/Other Uses	948,834	-	-	-	-
Contributions	7,505,699	11,636,914	12,008,433	(855,904)	11,152,529
<b>Total Other Sources (Uses)</b>	<b>\$ 7,561,444</b>	<b>\$ 11,763,925</b>	<b>\$ 12,135,444</b>	<b>\$ (810,852)</b>	<b>\$ 11,324,592</b>
<b>Net Increase (Decrease)</b>	<b>\$ 2,967,784</b>	<b>\$ (4,541,542)</b>	<b>\$ (5,711,387)</b>	<b>\$ (97,417)</b>	<b>\$ (5,808,804)</b>
<b>Beginning Fund Balance</b>	<b>\$ 9,788,999</b>	<b>\$ 10,683,156</b>	<b>\$ 12,756,783</b>	<b>\$ -</b>	<b>\$ 12,756,783</b>
<b>Ending Fund Balance</b>	<b>\$ 12,756,783</b>	<b>\$ 6,141,614</b>	<b>\$ 7,045,396</b>	<b>\$ (97,417)</b>	<b>\$ 6,947,979</b>
Stores	-	-	-	-	-
Revolving Cash	-	-	-	-	-
PrePaid Expenses	113,640	-	-	-	-
3% Reserve	-	-	-	-	-
Designated/Restricted Balances	12,643,143	6,141,614	7,045,396	(97,417)	6,947,979
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Combined General Fund Summary  
2009-10 First Interim**

	<b>2008-09 Unaudited Actuals</b>	<b>2009-10 Adopted Budget</b>	<b>2009-10 Revised Budget 10/31</b>	<b>2009-10 First Interim Revisions</b>	<b>2009-10 First Interim Revised Budget</b>
<b>Revenues</b>					
Revenue Limit Sources	\$ 127,172,355	\$ 115,257,723	\$ 109,194,976	\$ -	\$ 109,194,976
Federal Revenue	22,190,296	14,968,915	16,763,514	7,696,907	24,460,421
State Revenue	25,199,667	23,629,555	23,295,236	(50,104)	23,245,132
Local Revenue	24,865,962	21,406,108	22,089,861	444,255	22,534,116
<b>Total Revenues</b>	<b>\$ 199,428,280</b>	<b>\$ 175,262,301</b>	<b>\$ 171,343,587</b>	<b>\$ 8,091,058</b>	<b>\$ 179,434,645</b>
<b>Expenditures</b>					
Certificated Salaries	\$ 90,149,134	\$ 86,070,097	\$ 86,007,319	\$ 3,352,258	89,359,577
Classified Salaries	32,119,138	30,675,597	30,818,447	469,570	31,288,017
Employee Benefits	35,602,692	34,283,216	34,672,921	(61,493)	34,611,428
Books and Supplies	8,934,106	7,184,991	10,471,458	2,888,385	13,359,843
Services & Operating Exp	18,901,798	17,028,183	16,597,345	1,883,463	18,480,808
Capital Outlay	1,485,689	180,809	584,483	143,264	727,747
Indirect Costs/Debt Svc	4,591,307	4,860,483	4,898,389	(8,578)	4,889,811
<b>Total Expenditures</b>	<b>\$ 191,783,864</b>	<b>\$ 180,283,376</b>	<b>\$ 184,050,362</b>	<b>\$ 8,666,869</b>	<b>\$ 192,717,231</b>
<b>Excess (Deficiency)</b>	<b>\$ 7,644,416</b>	<b>\$ (5,021,075)</b>	<b>\$ (12,706,775)</b>	<b>\$ (575,811)</b>	<b>\$ (13,282,586)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	\$ 1,320,293	\$ 127,011	\$ 127,011	\$ 64,335	191,346
Transfers Out/Other Uses	1,788,658	1,296,961	1,296,961	(34,863)	1,262,098
Contributions	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ (468,365)</b>	<b>\$ (1,169,950)</b>	<b>\$ (1,169,950)</b>	<b>\$ 99,198</b>	<b>\$ (1,070,752)</b>
<b>Net Increase (Decrease)</b>	<b>\$ 7,176,051</b>	<b>\$ (6,191,025)</b>	<b>\$ (13,876,725)</b>	<b>\$ (476,613)</b>	<b>\$ (14,353,338)</b>
<b>Beginning Fund Balance</b>	<b>\$ 21,687,938</b>	<b>\$ 19,390,459</b>	<b>\$ 28,863,989</b>	<b>\$ -</b>	<b>\$ 28,863,989</b>
<b>Ending Fund Balance</b>	<b>\$ 28,863,989</b>	<b>\$ 13,199,434</b>	<b>\$ 14,987,264</b>	<b>\$ (476,613)</b>	<b>\$ 14,510,651</b>
Stores	\$ 313,312	\$ 337,660	\$ 337,660	\$ (24,348)	313,312
Revolving Cash	25,000	25,000	25,000	-	25,000
PrePaid Expenses	1,465,104	-	-	-	-
3% Reserve	5,825,000	5,680,848	6,194,093	(374,712)	5,819,381
Designated/Restricted Balances	21,235,573	7,155,926	8,430,511	(77,553)	8,352,958
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**HEMET UNIFIED SCHOOL DISTRICT  
2009-10 1st Interim  
Combined General Fund Cash Flow**

		<b>JULY</b>		<b>AUG</b>		<b>SEPT</b>		<b>OCT</b>		<b>NOV</b>		<b>DEC</b>		<b>JAN</b>	
		<b>Actuals</b>		<b>Actuals</b>		<b>Actuals</b>		<b>Actuals</b>		<b>Actuals</b>		<b>Projected</b>		<b>Projected</b>	
<b>A. BEGINNING CASH</b>		<b>2,065,626.29</b>		<b>33,685,611.44</b>		<b>36,525,690.12</b>		<b>26,396,313.27</b>		<b>28,723,662.98</b>		<b>21,586,790.55</b>		<b>34,583,416.10</b>	
<b>B. RECEIPTS:</b>															
Revenue Limit															
State Aid 8011	8011	2,331,941.00	2.76%	0.00	0.00%	7,350,660.00	8.71%	9,878,554.00	11.70%	3,682,796.00	4.36%	10,974,626.26	13.00%	11,396,727.27	13.50%
Property Tax	8020-8089	1,413,775.48	5.85%	727,113.31	3.01%	0.00	0.00%	1,244,188.37	5.14%	0.00	0.00%	13,442,836.40	55.58%	3,974,129.80	16.43%
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	43,777.37	7.46%	45,609.95	7.77%	37,307.27	6.36%	66,162.28	11.27%	62,379.81	10.63%	66,225.00	11.28%	64,591.89	11.00%
Federal Revenues	8100-8299	0.00	0.00%	2,061,433.06	8.43%	352,097.08	1.44%	2,115,325.30	8.65%	2,523,865.24	10.32%	1,452,447.48	5.94%	2,292,889.56	9.37%
Other State Revenues	8300-8599	956,558.00	4.12%	(713,069.16)	-3.07%	476,349.75	2.05%	3,755,675.80	16.16%	784,479.00	3.37%	2,756,195.02	11.86%	1,772,480.33	7.63%
Other Local Revenues	8600-8799	200,412.00	0.89%	577,707.03	2.56%	887,393.62	3.94%	1,440,932.80	6.39%	1,700,227.29	7.55%	809,816.67	3.59%	3,369,616.74	14.95%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	60,931.05	31.84%	(15,878.58)	-8.30%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL RECEIPTS</b>		<b>4,946,463.85</b>		<b>2,698,794.19</b>		<b>9,164,738.77</b>		<b>18,484,959.97</b>		<b>8,753,747.34</b>		<b>29,502,146.83</b>		<b>22,870,435.59</b>	
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	990,813.72	1.11%	882,546.82	0.99%	8,223,303.83	9.20%	8,543,258.92	9.56%	8,549,288.69	9.57%	8,588,628.37	9.61%	8,455,387.10	9.46%
Classified Salaries	2000-2999	1,054,366.11	3.37%	1,574,460.55	5.03%	2,798,451.50	8.94%	2,878,536.63	9.20%	2,547,241.42	8.14%	3,192,113.13	10.20%	2,598,399.78	8.30%
Employee Benefits	3000-3999	1,390,283.26	4.02%	781,803.82	2.26%	4,259,213.74	12.31%	3,273,614.97	9.46%	3,043,716.48	8.79%	3,279,738.99	9.48%	3,000,698.75	8.67%
Books & Supplies	4000-4999	389,809.58	2.92%	603,825.27	4.52%	579,810.72	4.34%	741,459.11	5.55%	522,711.79	3.91%	436,978.72	3.27%	530,641.29	3.97%
Services & Operating Expenses	5000-5999	1,228,398.34	6.65%	1,379,811.36	7.47%	1,614,385.33	8.74%	1,330,971.89	7.20%	2,455,843.40	13.29%	991,390.91	5.36%	1,185,228.15	6.41%
Capital Outlays	6000-6999	95,159.52	13.08%	257,031.03	35.32%	99,108.13	13.62%	(10,794.29)	-1.48%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other Outgo	7100-7299/7400-7499	106,334.03	1.97%	213,982.92	3.96%	1,982,744.33	36.68%	43,358.67	0.80%	297,041.42	5.50%	466,411.48	8.63%	196,497.43	3.64%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(65,972.27)	12.80%	65,972.27	-12.80%	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%	50,331.00	3.99%	0.00	0.00%	0.00	0.00%	716,086.00	56.74%
<b>TOTAL DISBURSEMENTS</b>		<b>5,255,164.56</b>		<b>5,693,461.77</b>		<b>19,491,045.31</b>		<b>16,916,709.17</b>		<b>17,415,843.20</b>		<b>16,955,261.60</b>		<b>16,682,938.50</b>	
<b>D. TAX ANTICIPATION NOTES</b>		<b>14,775,000.00</b>		-		-		-		-		-		(5,910,000.00)	
<b>E. INTERFUND LOANS</b>	9311	-		-		(100,000.00)		-		-		100,000.00		-	
<b>F. PRIOR YEAR TRANSACTIONS</b>															
Accounts Receivable		21,588,514.56	59.50%	5,928,538.47	16.34%	334,827.85	0.92%	3,620,097.52	9.98%	1,525,186.68	4.20%	352,996.08	0.97%	233,341.88	0.64%
Accounts Payable		4,434,828.70	46.63%	93,792.21	0.99%	37,898.16	0.40%	2,860,998.61	30.08%	(36.75)	0.00%	3,255.76	0.03%	120,924.17	1.27%
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>17,153,685.86</b>		<b>5,834,746.26</b>		<b>296,929.69</b>		<b>759,098.91</b>		<b>1,525,223.43</b>		<b>349,740.32</b>		<b>112,417.71</b>	
<b>G. NET INCOME (B - C + D + E + F)</b>		<b>31,619,985.15</b>		<b>2,840,078.68</b>		<b>(10,129,376.85)</b>		<b>2,327,349.71</b>		<b>(7,136,872.43)</b>		<b>12,996,625.55</b>		<b>389,914.80</b>	
<b>ENDING CASH (A + F)</b>		<b>33,685,611.44</b>		<b>36,525,690.12</b>		<b>26,396,313.27</b>		<b>28,723,662.98</b>		<b>21,586,790.55</b>		<b>34,583,416.10</b>		<b>34,973,330.90</b>	
<b>GALAXY</b>								<b>28,723,662.98</b>		<b>21,586,790.55</b>					

**HEMET UNIFIED SCHOOL DISTRICT  
2009-10 1st Interim  
Combined General Fund Cash Flow**

		<b>FEB Projected</b>		<b>MARCH Projected</b>		<b>APRIL Projected</b>		<b>MAY Projected</b>		<b>JUNE Projected</b>		<b>ACCRUALS Projected</b>		<b>TOTAL</b>
<b>A. BEGINNING CASH</b>		<b>34,973,330.90</b>		<b>22,097,196.33</b>		<b>15,823,330.75</b>		<b>8,834,966.54</b>		<b>20,006.48</b>		<b>296,129.52</b>		<b>2,065,626.29</b>
<b>B. RECEIPTS:</b>														
Revenue Limit														
State Aid 8011	8011	422,101.01	0.50%	7,597,818.18	9.00%	5,065,212.12	6.00%	3,798,909.09	4.50%	0.00	0.00%	21,920,857.07	25.97%	84,420,202.00
Property Tax	8020-8089	0.00	0.00%	29,089.52	0.12%	2,960,783.01	12.24%	269,287.98	1.11%	126,531.13	0.52%	0.00	0.00%	24,187,735.00
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	52,833.51	9.00%	33,209.98	5.66%	53,981.08	9.20%	31,117.57	5.30%	29,843.29	5.08%	0.00	0.00%	587,039.00
Federal Revenues	8100-8299	368,356.33	1.51%	185,549.45	0.76%	2,934,745.91	12.00%	125,868.15	0.51%	4,189,785.99	17.13%	5,858,057.45	23.95%	24,460,421.00
Other State Revenues	8300-8599	4,429,299.02	19.05%	1,842,881.24	7.93%	1,671,264.96	7.19%	1,005,705.27	4.33%	1,809,126.21	7.78%	2,698,186.56	11.61%	23,245,132.00
Other Local Revenues	8600-8799	166,661.72	0.74%	3,402,896.21	15.10%	2,741,765.83	12.17%	1,143,372.89	5.07%	2,009,931.44	8.92%	4,083,381.76	18.12%	22,534,116.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	146,293.53	76.45%	0.00	0.00%	191,346.00
<b>TOTAL RECEIPTS</b>		<b>5,439,251.59</b>		<b>13,091,444.58</b>		<b>15,427,752.91</b>		<b>6,374,260.95</b>		<b>8,311,511.59</b>		<b>34,560,482.84</b>		<b>179,625,991.00</b>
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	1000-1999	8,840,447.47	9.89%	8,775,932.75	9.82%	8,704,297.73	9.74%	8,704,250.56	9.74%	8,946,885.37	10.01%	1,154,535.67	1.29%	89,359,577.00
Classified Salaries	2000-2999	2,781,436.34	8.89%	2,610,066.69	8.34%	2,778,714.49	8.88%	2,638,148.87	8.43%	2,640,605.29	8.44%	1,195,476.20	3.82%	31,288,017.00
Employee Benefits	3000-3999	3,183,479.40	9.20%	3,042,661.06	8.79%	3,091,408.30	8.93%	3,065,343.10	8.86%	2,686,520.26	7.76%	512,945.87	1.48%	34,611,428.00
Books & Supplies	4000-4999	421,359.10	3.15%	572,867.57	4.29%	646,745.27	4.84%	598,614.71	4.48%	691,219.35	5.17%	6,623,800.52	49.58%	13,359,843.00
Services & Operating Expenses	5000-5999	1,207,187.96	6.53%	1,166,652.61	6.31%	1,032,117.03	5.58%	1,197,890.13	6.48%	1,683,417.62	9.11%	2,007,513.27	10.86%	18,480,808.00
Capital Outlays	6000-6999	0.00	0.00%	0.00	0.00%	0.00	0.00%	9,526.56	1.31%	13,985.39	1.92%	263,730.66	36.24%	727,747.00
Other Outgo	7100-7299/7400-7499	392,437.26	7.26%	443,198.87	8.20%	194,338.12	3.60%	233,745.57	4.32%	244,002.30	4.51%	591,188.60	10.94%	5,405,281.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	(87,629.90)	17.00%	(427,840.10)	83.00%	(515,470.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	546,012.00	43.26%	(50,331.00)	-3.99%	1,262,098.00
<b>TOTAL DISBURSEMENTS</b>		<b>16,826,347.53</b>		<b>16,611,379.55</b>		<b>16,447,620.94</b>		<b>16,447,519.50</b>		<b>17,365,017.68</b>		<b>11,871,019.69</b>		<b>193,979,329.00</b>
<b>D. TAX ANTICIPATION NOTES</b>		<b>(1,477,500.00)</b>	<b>0.000%</b>	<b>(1,477,500.00)</b>	<b>0.000%</b>	<b>(5,910,000.00)</b>	<b>0.000%</b>	<b>-</b>	<b>0.000%</b>	<b>-</b>		<b>-</b>		<b>0.00</b>
<b>E. INTERFUND LOANS</b>	9311	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>8,500,000.00</b>	<b>100.00%</b>	<b>(8,500,000.00)</b>	<b>-100.00%</b>	<b>0.00</b>
<b>F. PRIOR YEAR TRANSACTIONS</b>														
Accounts Receivable		6,669.20	0.02%	547,565.19	1.51%	(7,829.63)	-0.02%	1,308,965.04	3.61%	844,740.63	2.33%	0.00	0.00%	36,283,613.47
Accounts Payable		18,207.83	0.19%	1,823,995.80	19.18%	50,666.55	0.53%	50,666.55	0.53%	15,111.50	0.16%	0.00	0.00%	9,510,309.09
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>(11,538.63)</b>		<b>(1,276,430.61)</b>		<b>(58,496.18)</b>		<b>1,258,298.49</b>		<b>829,629.13</b>		<b>0.00</b>		<b>26,773,304.38</b>
<b>G. NET INCOME (B - C + D+ E + F)</b>		<b>(12,876,134.57)</b>		<b>(6,273,865.58)</b>		<b>(6,988,364.21)</b>		<b>(8,814,960.06)</b>		<b>276,123.04</b>		<b>14,189,463.15</b>		<b>12,419,966.38</b>
<b>ENDING CASH (A + F)</b>		<b>22,097,196.33</b>		<b>15,823,330.75</b>		<b>8,834,966.54</b>		<b>20,006.48</b>		<b>296,129.52</b>		<b>14,485,592.67</b>		<b>14,485,592.67</b>

GALAXY



**Hemet Unified School District**  
**Multi Year Projections 2007-08 Through 2011-12**  
**Unrestricted**

DESCRIPTION	Audited Actuals 2007-08	Unaudited Actuals 2008-09	Percent of Change over PY	First Interim Budget 2009-10	Percent of Change %	Projected Budget 20010-11	Percent of Change over PY	Projected Budget 2011-12	Percent of Change over PY
COLA Actual/Projection %	4.53%	5.66%		4.25%		0.50%		2.30%	
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	22,294.62	22,042.82	-1.13%	21,561.63	-2.18%	20,805.40	-3.51%	20,805.40	0.00%
<b>REVENUES</b>									
REVENUE LIMIT	\$123,541,512	\$121,366,983	-1.76%	\$103,909,374	-14.38%	\$106,218,266	2.22%	\$108,668,565	2.31%
FEDERAL	\$2,188,350	\$524,384	-76.04%	\$646,277	23.24%	\$646,277	0.00%	\$246,277	-61.89%
STATE	\$11,503,709	\$16,825,934	46.27%	\$15,356,942	-8.73%	\$15,433,727	0.50%	\$15,788,703	2.30%
LOCAL	\$2,507,614	\$5,343,879	113.11%	\$4,272,946	-20.04%	\$3,972,946	-7.02%	\$3,672,946	-7.55%
CONTRIBUTIONS	(\$13,042,741)	(\$7,505,699)	-42.45%	(\$11,152,529)	48.59%	(\$11,387,276)	2.10%	(\$11,787,276)	3.51%
<b>REVENUE TOTALS</b>	<b>\$126,698,444</b>	<b>\$136,555,481</b>	<b>7.78%</b>	<b>\$113,033,010</b>	<b>-17.23%</b>	<b>\$114,883,940</b>	<b>1.64%</b>	<b>\$116,589,215</b>	<b>1.48%</b>
<b>EXPENDITURES</b>									
Certificated Salaries	\$73,643,098	\$72,820,260	-1.12%	\$67,494,205	-7.31%	\$62,491,111	-7.41%	\$65,771,531	5.25%
Classified Salaries	\$16,324,422	\$17,213,690	5.45%	\$14,743,739	-14.35%	\$13,487,024	-8.52%	\$13,834,109	2.57%
Benefits	\$25,008,724	\$25,519,736	2.04%	\$22,621,791	-11.36%	\$21,179,130	-6.38%	\$21,697,549	2.45%
Books & Supplies	\$3,342,891	\$3,691,486	10.43%	\$3,885,927	5.27%	\$3,624,786	-6.72%	\$3,464,786	-4.41%
Contracts & Services	\$10,993,812	\$14,349,055	30.52%	\$14,739,803	2.72%	\$14,734,599	-0.04%	\$14,829,291	0.64%
Capital Outlay	\$337,731	\$342,807	1.50%	\$93,783	-72.64%	\$93,783	0.00%	\$93,783	0.00%
Other Outgo	\$59,591	\$107,717	80.76%	\$43,162	-59.93%	\$43,162	0.00%	\$43,162	0.00%
Support Costs	(\$1,099,563)	(\$2,221,646)	102.05%	(\$3,287,681)	47.98%	(\$2,013,327)	-38.76%	(\$2,013,327)	0.00%
<b>Total Expenditures</b>	<b>\$128,610,705</b>	<b>\$131,823,105</b>	<b>2.50%</b>	<b>\$120,334,729</b>	<b>-8.71%</b>	<b>\$113,640,268</b>	<b>-5.56%</b>	<b>\$117,720,884</b>	<b>3.59%</b>
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	\$2,524,119	\$315,714	-87.49%	\$19,283	-93.89%	\$0	-100.00%	\$0	#DIV/0!
Transfers Out & Other Uses	\$240,349	\$839,824	249.42%	\$1,262,098	50.28%	\$1,262,098	0.00%	\$762,098	-39.62%
<b>Total Expenditures &amp; Uses</b>	<b>\$128,851,054</b>	<b>\$132,662,929</b>	<b>2.98%</b>	<b>\$121,596,827</b>	<b>-8.34%</b>	<b>\$114,902,366</b>	<b>-5.51%</b>	<b>\$118,482,982</b>	<b>3.12%</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$371,509</b>	<b>\$4,208,266</b>	<b>1032.75%</b>	<b>(\$8,544,534)</b>	<b>-303.04%</b>	<b>(\$18,426)</b>	<b>-99.78%</b>	<b>(\$1,893,767)</b>	<b>10177.69%</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	\$11,527,430	\$11,898,940	3.22%	\$16,107,206	35.37%	\$7,562,672	-53.05%	\$7,544,246	-0.24%
Ending Balance	\$11,898,940	\$16,107,206	35.37%	\$7,562,672	-53.05%	\$7,544,246	-0.24%	\$5,650,479	-25.10%
<b>Reserve Amounts:</b>									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$337,660	\$313,312		\$313,312		\$313,312		\$313,312	
<b>Designated for Economic Uncert.</b>	<b>\$5,876,490</b>	<b>\$5,825,000</b>		<b>\$5,819,381</b>		<b>\$5,424,000</b>		<b>\$5,221,000</b>	
Prepaid Expenditures	\$961,287	\$1,351,464		\$0		\$0		\$0	
Legally Restricted Balances	\$0	\$0		\$0		\$0		\$0	
Designated	\$2,530,889	\$8,592,430		\$1,404,979		\$1,781,934		\$91,167	
Designated - OPEB	\$2,167,613	\$0		\$0		\$0		\$0	
Designated	\$0	\$0		\$0		\$0		\$0	
Unappropriated	(\$0)	\$0		(\$0)		(\$0)		(\$0)	
<b>Total EFB</b>	<b>\$11,898,940</b>	<b>\$16,107,206</b>		<b>\$7,562,672</b>		<b>\$7,544,246</b>		<b>\$5,650,479</b>	

**Hemet Unified School District**  
**Multi Year Projections 2007-08 Through 2011-12**  
**Restricted**

DESCRIPTION	Audited Actuals 2007-08	Unaudited Actuals 2008-09	Percent of Change over PY	First Interim Budget 2009-10	Percent of Change %	Projected Budget 2010-11	Percent of Change over PY	Projected Budget 2011-12	Percent of Change over PY
<b>REVENUES</b>									
REVENUE LIMIT	\$6,344,680	\$5,805,372	-8.50%	\$5,285,602	-8.95%	\$5,128,091	-2.98%	\$5,246,550	2.31%
FEDERAL	\$13,119,254	\$21,665,912	65.15%	\$23,814,144	9.92%	\$17,428,093	-26.82%	\$13,342,042	-23.45%
STATE	\$16,175,719	\$8,373,732	-48.23%	\$7,888,190	-5.80%	\$7,287,631	-7.61%	\$7,455,247	2.30%
LOCAL	\$18,288,282	\$19,522,083	6.75%	\$18,261,170	-8.46%	\$17,591,170	-3.67%	\$17,591,170	0.00%
CONTRIBUTIONS	\$13,042,741	\$7,505,699	-42.45%	\$11,152,529	48.59%	\$11,387,276	2.10%	\$11,787,276	3.51%
<b>REVENUE TOTALS</b>	<b>\$66,970,677</b>	<b>\$62,872,798</b>	<b>-6.12%</b>	<b>\$66,401,635</b>	<b>5.61%</b>	<b>\$58,822,261</b>	<b>-11.41%</b>	<b>\$55,422,285</b>	<b>-5.78%</b>
<b>EXPENDITURES</b>									
Certificated Salaries	\$20,938,190	\$17,328,875	-17.24%	\$21,865,372	26.18%	\$19,218,073	-12.11%	\$14,964,438	-22.13%
Classified Salaries	\$13,965,743	\$14,905,448	6.73%	\$16,544,278	10.99%	\$15,028,452	-9.16%	\$14,137,614	-5.93%
Benefits	\$10,421,284	\$10,082,956	-3.25%	\$11,989,637	18.91%	\$10,939,949	-8.75%	\$10,193,744	-6.82%
Books & Supplies	\$8,306,083	\$5,242,620	-36.88%	\$9,473,916	80.71%	\$9,310,362	-1.73%	\$5,336,452	-42.68%
Contracts & Services	\$6,706,313	\$4,552,743	-32.11%	\$3,741,005	-17.83%	\$3,741,005	0.00%	\$3,741,005	0.00%
Capital Outlay	\$1,179,285	\$1,142,881	-3.09%	\$633,964	-44.53%	\$633,964	0.00%	\$133,964	-78.87%
Other Outgo	\$3,369,023	\$4,982,463	47.89%	\$5,362,119	7.62%	\$5,362,119	0.00%	\$5,362,119	0.00%
Support Costs	\$855,189	\$1,722,773	101.45%	\$2,772,211	60.92%	\$1,663,327	-40.00%	\$1,679,960	1.00%
<b>Total Expenditures</b>	<b>\$65,741,111</b>	<b>\$59,960,759</b>	<b>-8.79%</b>	<b>\$72,382,502</b>	<b>20.72%</b>	<b>\$65,897,251</b>	<b>-8.96%</b>	<b>\$55,549,296</b>	<b>-15.70%</b>
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	\$178,746	\$1,004,579	462.02%	\$172,063	-82.87%	\$127,011	-26.18%	\$127,011	0.00%
Transfers Out & Other Uses	\$957,267	\$948,834	-0.88%	\$0	-100.00%	#DIV/0!	#DIV/0!	\$0	#DIV/0!
<b>Total Expenditures &amp; Uses</b>	<b>\$66,698,378</b>	<b>\$60,909,593</b>	<b>-8.68%</b>	<b>\$72,382,502</b>	<b>18.84%</b>	<b>\$65,897,251</b>	<b>-8.96%</b>	<b>\$55,549,296</b>	<b>-15.70%</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$451,044</b>	<b>\$2,967,784</b>	<b>557.98%</b>	<b>(\$5,808,804)</b>	<b>-295.73%</b>	<b>(\$6,947,979)</b>	<b>19.61%</b>	<b>\$0</b>	<b>-100.00%</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	\$9,337,955	\$9,788,999	4.83%	\$12,756,783	30.32%	\$6,947,979	-45.54%	\$0	-100.00%
Ending Balance	\$9,788,999	\$12,756,783	30.32%	\$6,947,979	-45.54%	\$0	-100.00%	\$0	0.00%
<b>Reserve Amounts:</b>									
Revolving Cash	\$0	\$0		\$0		\$0		\$0	
Stores	\$0	\$0		\$0		\$0		\$0	
<b>Designated for Economic Uncert.</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	
Prepaid Expenditures	\$196,313	\$113,640		\$0		\$0		\$0	
Legally Restricted Balances	\$5,962,900	\$9,573,250		\$5,278,581		\$0		\$0	
Designated	\$0	\$0		\$1,669,398		\$0		\$0	
Designated	\$0	\$0		\$0		\$0		\$0	
Designated	\$3,629,786	\$3,069,893		\$0		\$0		\$0	
Unappropriated	\$0	\$0		\$0		\$0		\$0	
Total EFB	\$9,788,999	\$12,756,783		\$6,947,979		\$0		\$0	

**Hemet Unified School District**  
**Multi Year Projections 2007-08 Through 2011-12**  
**Combined**

DESCRIPTION	Audited Actuals 2007-08	Unaudited Actuals 2008-09	Percent of Change over PY	First Interim Budget 2009-10	Percent of Change %	Projected Budget 2010-11	Percent of Change over PY	Projected Budget 2011-12	Percent of Change over PY
COLA Actual/Projection %	4.53%	5.66%		4.25%		0.50%		2.30%	
ADA Actual/Projection (Number) (excluding County and Charter)	22,294.62	22,042.82	1.63%	21,561.63	-1.71%	20,805.40	-3.51%	20,805.40	0.00%
<b>REVENUES</b>									
REVENUE LIMIT	\$129,886,192	\$127,172,355	2.87%	\$109,194,976	-13.52%	\$111,346,357	1.97%	\$113,915,115	2.31%
FEDERAL	\$15,307,604	\$22,190,296	9.64%	\$24,460,421	75.19%	\$18,074,370	-26.11%	\$13,588,319	-24.82%
STATE	\$27,679,428	\$25,199,666	-7.70%	\$23,245,132	-22.49%	\$22,721,358	-2.25%	\$23,243,950	2.30%
LOCAL	\$20,795,896	\$24,865,962	9.95%	\$22,534,116	19.14%	\$21,564,116	-4.30%	\$21,264,116	-1.39%
CONTRIBUTIONS	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	\$193,669,121	\$199,428,279	2.40%	\$179,434,645	-5.12%	\$173,706,201	-3.19%	\$172,011,500	-0.98%
<b>EXPENDITURES</b>									
Certificated Salaries	\$94,581,288	\$90,149,135	8.09%	\$89,359,577	2.12%	\$81,709,184	-8.56%	\$80,735,969	-1.19%
Classified Salaries	\$30,290,166	\$32,119,138	16.87%	\$31,288,017	20.72%	\$28,515,476	-8.86%	\$27,971,723	-1.91%
Benefits	\$35,430,008	\$35,602,692	10.92%	\$34,611,428	8.36%	\$32,119,079	-7.20%	\$31,891,293	-0.71%
Books & Supplies	\$11,648,974	\$8,934,106	8.27%	\$13,359,843	24.17%	\$12,935,148	-3.18%	\$8,801,238	-31.96%
Contracts & Services	\$17,700,125	\$18,901,798	15.36%	\$18,480,808	20.45%	\$18,475,604	-0.03%	\$18,570,296	0.51%
Capital Outlay	\$1,517,016	\$1,485,688	-51.49%	\$727,747	-76.73%	\$727,747	0.00%	\$227,747	-68.71%
Other Outgo	\$3,428,614	\$5,090,180	8.64%	\$5,405,281	71.28%	\$5,405,281	0.00%	\$5,405,281	0.00%
Support Costs	(\$244,374)	(\$498,873)	-29.33%	(\$515,470)	49.06%	(\$350,000)	-32.10%	(\$333,367)	-4.75%
Total Expenditures	\$194,351,816	\$191,783,864	9.55%	\$192,717,231	8.63%	\$179,537,519	-6.84%	\$173,270,180	-3.49%
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	\$2,702,865	\$1,320,293	138.82%	\$191,346	-83.09%	\$127,011	-33.62%	\$127,011	0.00%
Transfers Out & Other Uses	\$1,197,616	\$1,788,658	-56.67%	\$1,262,098	-54.33%	\$1,262,098	0.00%	\$762,098	-39.62%
Total Expenditures & Uses	\$195,549,432	\$193,572,522	8.54%	\$193,979,329	7.67%	\$180,799,617	-6.79%	\$174,032,278	-3.74%
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	\$822,553	\$7,176,050	-91.84%	(\$14,353,338)	-242.30%	(\$6,966,405)	-51.46%	(\$1,893,767)	-72.82%
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	\$20,865,385	\$21,687,939	93.57%	\$28,863,989	167.78%	\$14,510,651	-49.73%	\$7,544,246	-48.01%
Ending Balance	\$21,687,939	\$28,863,989	3.94%	\$14,510,651	-30.46%	\$7,544,246	-48.01%	\$5,650,479	-25.10%
<b>Reserve Amounts:</b>									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$337,660	\$313,312		\$313,312		\$313,312		\$313,312	
Designated for Economic Uncert.	\$5,876,490	\$5,825,000		\$5,819,381		\$5,424,000		\$5,221,000	
Prepaid Expenditures	\$1,157,600	\$1,465,104		\$0		\$0		\$0	
Legally Restricted Balances	\$5,962,900	\$9,573,250		\$5,278,581		\$0		\$0	
Designated - Unrestricted Carry Over	\$2,530,889	\$8,592,430		\$3,074,377		\$1,781,934		\$91,167	
Designated - OPEB/Mandated Costs	\$2,167,613	\$0		\$0		\$0		\$0	
Designated - Restricted Resources	\$3,629,786	\$3,069,893		\$0		\$0		\$0	
Unappropriated	(\$0)	\$0		\$0		\$0		\$0	
Total EFB	\$21,687,938	\$28,863,989		\$14,510,651		\$7,544,246		\$5,650,479	
% of Reserve (9770 and 9790)	3.01%	3.01%		3.00%		3.00%		3.00%	

Hemet Unified School District

Multi-year Projection Assumptions - 2009-10 First Interim Report

Combined General Fund	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
<b>2009-10</b>	89,359,577	31,288,017	34,611,428	13,359,843	18,480,808	727,747	6,151,909	193,979,329	109,194,976	24,460,421	23,245,132	22,534,116	191,346	179,625,991
<b>2010-11 Adjustments</b>														
<i>List separately:</i>								0						0
COLA/Increased Costs				38,859	294,796		761,837	1,095,492	550,894		116,226			667,120
COLA Deficits								0						0
Step & Column	1,429,753	500,608	325,738					2,256,099						0
Staffing Reductions/Bdgt Cuts	(4,111,147)	(1,161,613)	(923,734)					(6,196,494)						0
ADA Growth/(Decline)	(772,000)	(450,000)	(305,500)					(1,527,500)	(3,960,651)					(3,960,651)
One-time expenses/Carry Over	(545,000)	(1,136,773)	(701,401)	(440,570)				(2,823,744)	5,561,138	(2,300,000)	(640,000)	(970,000)	(64,335)	1,586,803
One-Time AARA Funding	(3,815,682)	(524,763)	(577,702)	(1,336,991)	(951,274)		(596,367)	(7,802,779)		(4,086,051)				(4,086,051)
WC Rate Decrease			(383,819)					(383,819)						0
ARRA Costs Reverted Back	163,683		74,069	1,314,007	651,274			2,203,033						0
<b>2010-11 TOTALS</b>	<b>81,709,184</b>	<b>28,515,476</b>	<b>32,119,079</b>	<b>12,935,148</b>	<b>18,475,604</b>	<b>727,747</b>	<b>6,317,379</b>	<b>180,799,617</b>	<b>111,346,357</b>	<b>18,074,370</b>	<b>22,721,358</b>	<b>21,564,116</b>	<b>127,011</b>	<b>173,833,212</b>
<b>2011-12 Adjustments</b>														
<i>List separately:</i>								0						0
COLA/Increased Costs					294,692		113,000	407,692	2,568,758		522,592			3,091,350
COLA Deficit								0						0
Step & Column	1,278,294	446,734	295,689					2,020,717						0
Staffing Reductions/Bdgt Cuts								0						0
ADA Growth/(Decline)								0						0
One-time expenses/Carry Over		(931,448)	(243,475)	(2,796,919)		(500,000)		(4,471,842)		(400,000)		(300,000)		(700,000)
One-Time AARA Funding	(3,815,682)	(524,763)	(577,702)	(1,336,991)	(1,041,200)		(596,367)	(7,892,705)		(4,086,051)				(4,086,051)
ARRA Costs Reverted Back	1,564,173	465,724	297,702		841,200			3,168,799						0
								0						0
<b>2011/12 TOTALS</b>	<b>80,735,969</b>	<b>27,971,723</b>	<b>31,891,293</b>	<b>8,801,238</b>	<b>18,570,296</b>	<b>227,747</b>	<b>5,834,012</b>	<b>174,032,278</b>	<b>113,915,115</b>	<b>13,588,319</b>	<b>23,243,950</b>	<b>21,264,116</b>	<b>127,011</b>	<b>172,138,511</b>

**2009-10 First Interim Report  
SUMMARY OF ASSUMPTIONS  
FOR FISCAL YEAR 2009-10 THROUGH 2011-12**

DISTRICT

Hemet Unified

	2009-10	2010-11	2011-12
--	---------	---------	---------

<b>Projected Enrollment:</b>			
<i>District K-12</i>	22,057	22,057	22,057
<i>Charter School</i>	208	208	208

<b>Projected ADA:</b>			
<i>District K-12</i>	21,444.03	20,722.80	20,722.80
<i>County Supplement</i>	117.60	82.60	82.60
<i>Charter School</i>	193.55	193.55	193.55

<i>Revenue Limit COLA</i>	4.25%	0.50%	2.30%
<i>Deficit</i>	18.355%	18.355%	18.355%

<b>Step/Column Increase:</b>			
<i>Certificated (Salaries only)</i>	\$ 1,412,675	\$ 1,429,753	\$ 1,278,294
<i>Classified (Salaries only)</i>	\$ 488,214	\$ 500,608	\$ 446,734

<b>Growth/Decrease (Include New Schools Opening):</b>			
<i># of Teachers</i>	-54.00	-10.00	0.00
<i>Certificated (Salaries only)</i>	\$ (4,266,000)	\$ (702,520)	\$ -
<i>Classified (Salaries only)</i>	\$ (1,619,500)	\$ (405,000)	\$ -
<i>Management (Salaries only)</i>	\$ (500,173)	\$ (114,480)	\$ -

<b>Negotiated/Projected Salary and Benefit Increase:</b>			
<i>Certificated Salaries</i>	\$ -	\$ (4,111,147)	\$ -
<i>Classified Salaries</i>	\$ -	\$ (1,161,613)	\$ -
<i>Health/Welfare Benefits</i>	\$ -	\$ -	\$ -

<i># of New Schools Opening</i>			
<i>Cost of Operations for New Schools (Objects 4XXX-6XXX)</i>			\$

<p><b>Other Major Assumptions in Objects 4XXX-7XXX</b></p>	<p><i>Carry over amounts from restricted programs have been budgeted, anticipate using approximately 50% of ARRA funds in 2009-10, and use remaining 50% ARRA funds in 2010-11.</i></p>	<p><i>Reductions to amounts budgeted in 4000-6999 expenditures related to loss of one-time PY revenues;</i></p>	<p><i>Reductions to amounts budgeted in 4000-6999 expenditures related to loss of one-time PY revenues including fall off of ARRA funds; reduced \$500K of Tier III funds transferred to Adult Ed Fund 11 and Def Maint Fund 14 from prior year</i></p>
<p><b>Other Major Assumptions in Objects 8XXX</b></p>		<p><i>Federal revenues reduced from prior year for one-time Rdg First and approx 50% of ARRA carry over; RL one-time per ADA reduction of \$5.5 million in PY is eliminated; RL deficit of 18.355% continues; reduced state and local revenues from PY for one-time/carry over amounts.</i></p>	<p><i>Increase in contribution to restricted resources to cover debt payments in redevelopment; increase in Special Education costs</i></p>

**HEMET UNIFIED SCHOOL DISTRICT**

**ARRA FUNDING - PROGRAMS SUBJECT TO DEFERRED REVENUE**

	TITLE I (3011)			IDEA (3313)			IDEA (3319)			IDEA (3324)		
	2008-09	2009-10	2010-11	2008-09	2009-10	2010-11	2008-09	2009-10	2010-11	2008-09	2009-10	2010-11
<b>AWARD</b>												
1. Prior Year Carryover	-	2,666,579.00	1,333,290.00	-	2,552,438.00	2,558,649.50	-	169,337.00	84,668.50	-	115,655.00	114,577.00
2. Current Year Award	2,666,579.00	-	-	2,552,438.00	2,528,650.00	-	169,337.00	-	-	115,655.00	114,577.00	-
3. Amount of Award Budgeted												
- Revenues		2,666,579.00	1,333,290.00		5,104,877.00	2,558,649.50		169,337.00	84,668.50		231,310.00	115,655.00
- Expenditures		2,666,579.00	1,333,290.00		5,104,877.00	2,558,649.50		169,337.00	84,668.50		231,310.00	115,655.00
4. Total Available Award (sum lines 1 & 2)	2,666,579.00	2,666,579.00	1,333,290.00	2,552,438.00	5,081,088.00	2,558,649.50	169,337.00	169,337.00	84,668.50	115,655.00	230,232.00	114,577.00
<b>REVENUES</b>												
5. Revenue Deferred from Prior Year	-	1,199,961.00	1,066,614.55	-	1,020,975.00	1,282,429.85	-	33,867.00	(16,933.90)	-	46,262.00	(24,209.00)
6. Cash Received in Current Year (Actual/Estimate)	1,199,961.00	1,199,942.55	266,675.45	1,020,975.00	2,783,893.35	1,276,219.65	33,867.00	33,867.60	101,602.40	46,262.00	45,184.00	138,786.00
7. Total Available (sum lines 5 & 6)	1,199,961.00	2,399,903.55	1,333,290.00	1,020,975.00	3,804,868.35	2,558,649.50	33,867.00	67,734.60	84,668.50	46,262.00	91,446.00	114,577.00
<b>EXPENDITURES</b>												
8. Total Expenditures	-	1,333,289.00	1,333,290.00		2,522,438.50	2,558,649.50		84,668.50	84,668.50		115,655.00	114,577.00
9. Calculation of Deferred Revenue or A/P, & A/R amounts (line 7 minus line 8)	1,199,961.00	1,066,614.55	-	1,020,975.00	1,282,429.85	-	33,867.00	(16,933.90)	-	46,262.00	(24,209.00)	-
a. Deferred Revenue	1,199,961.00	1,066,614.55	-	1,020,975.00	1,282,429.85	-	33,867.00	(16,933.90)	-	46,262.00	(24,209.00)	-
b. Account Payable												
c. Accounts Receivable												
10. Unused Grant Award Calculation (line 4 minus line 8)	2,666,579.00	1,333,290.00	-	2,552,438.00	2,558,649.50	-	169,337.00	84,668.50	-	115,655.00	114,577.00	-
11. If Carryover is allowed, enter line 10 amount here	2,666,579.00	1,333,290.00	-	2,552,438.00	2,558,649.50	-	169,337.00	84,668.50	-	115,655.00	114,577.00	-

**HEMET UNIFIED SCHOOL DISTRICT**

**ARRA FUNDING - PROGRAMS SUBJECT TO RESTRICTED ENDING FUND BALANCE**

	Fund 06 SFSF - (3200)		
	2008-09	2009-10	2010-11
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance	-	7,523,381.00	3,761,690.00
2. Current Year Award	7,523,381.00	-	-
- General Purpose	6,051,949.00		
- Categorical Programs	1,522,061.00		
-Charter Schools	(50,629.00)		
3. Amount of Award Budgeted			
- Revenues		-	
- Expenditures		2,748,104.00	3,761,690.00
4. Total Available Award (sum lines 1 & 2)	7,523,381.00	7,523,381.00	3,761,690.00
<b>REVENUES</b>			
5. Cash Received in Current Year	6,001,320.00		-
6. Account Receivable (line 2 minus line 5)	1,522,061.00	-	-
7. Total Available (sum lines 5 & 6)	7,523,381.00	-	-
<b>EXPENDITURES</b>			
8. Total Expenditures	-	3,761,691.00	3,761,690.00
<b>RESTRICTED ENDING BALANCE</b>			
9. Current Year (line 4 minus line 8)	7,523,381.00	3,761,690.00	-





# **First Interim State SACS Forms**

**For the Period Ending October 31, 2009**

**General Fund**



Page intentionally left blank.



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: December 15, 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: 951-765-5100

Title: Director, Fiscal Services

E-mail: pbuckhou@hemetusd.k12.ca.us

**Criteria and Standards Review Summary**

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

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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?		X
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2008-09) annual payment?		X
		• If yes, 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?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	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	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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 funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X



Description	Resource Codes	Object Codes	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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	109,927,263.00	103,864,516.00	21,806,474.03	103,909,374.00	44,858.00	0.0%
2) Federal Revenue		8100-8299	32,000.00	32,000.00	614,277.00	646,277.00	614,277.00	1919.6%
3) Other State Revenue		8300-8599	16,003,795.00	16,003,795.00	1,796,782.75	15,356,942.00	(646,853.00)	-4.0%
4) Other Local Revenue		8600-8799	2,399,248.00	3,899,248.00	388,346.98	4,272,946.00	373,698.00	9.6%
5) TOTAL, REVENUES			128,362,306.00	123,799,559.00	24,605,880.76	124,185,539.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	67,505,758.00	67,340,140.00	14,773,913.57	67,494,205.00	(154,065.00)	-0.2%
2) Classified Salaries		2000-2999	14,726,221.00	14,869,661.00	4,512,433.08	14,743,739.00	125,922.00	0.8%
3) Employee Benefits		3000-3999	22,600,625.00	22,616,259.00	6,447,189.85	22,621,791.00	(5,532.00)	0.0%
4) Books and Supplies		4000-4999	3,126,394.00	3,775,684.00	967,959.83	3,885,927.00	(110,243.00)	-2.9%
5) Services and Other Operating Expenditures		5000-5999	11,310,987.00	12,978,130.00	4,176,150.74	14,739,803.00	(1,761,673.00)	-13.6%
6) Capital Outlay		6000-6999	147,309.00	93,783.00	49,192.67	93,783.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	43,161.00	43,162.00	0.00	43,162.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,382,541.00)	(3,057,316.00)	(17,185.84)	(3,287,681.00)	230,365.00	-7.5%
9) TOTAL, EXPENDITURES			117,077,914.00	118,659,503.00	30,909,653.90	120,334,729.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,284,392.00	5,140,056.00	(6,303,773.14)	3,850,810.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	19,283.00	19,283.00	New
b) Transfers Out		7600-7629	1,296,961.00	1,296,961.00	50,331.00	1,262,098.00	34,863.00	2.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,636,914.00)	(12,008,433.00)	(4,002,811.00)	(11,152,529.00)	855,904.00	-7.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,933,875.00)	(13,305,394.00)	(4,053,142.00)	(12,395,344.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,649,483.00)	(8,165,338.00)	(10,356,915.14)	(8,544,534.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,707,303.00	16,107,206.13		16,107,206.13	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)			8,707,303.00	16,107,206.13		16,107,206.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,707,303.00	16,107,206.13		16,107,206.13		
2) Ending Balance, June 30 (E + F1e)			7,057,820.00	7,941,868.13		7,562,672.13		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	337,660.00	337,660.00		313,312.20		
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	5,680,848.00	6,194,092.77		5,819,380.57		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	1,014,312.00	1,385,115.36		1,404,979.36		
Site Discretionary Carry Over	0000	9780		511,952.97				
STAR Testing	0000	9780		18,093.94				
Business Summit	0000	9780		0.84				
MAA	0000	9780		66,527.00				
E-Rate	0000	9780		0.00				
Donations	0000	9780		391,619.42				
Tier III Resources	0000	9780		80,814.00				
Site Discretionary Carry Over	0000	9780				511,952.97		
STAR Testing	0000	9780				18,093.94		
MAA	0000	9780				66,527.00		
E-Rate	0000	9780				118,425.00		
Donations	0000	9780				28,025.42		
Tier III	0000	9780				80,814.00		
Business Summit	0000	9780				0.84		
Reserve for 2010-11 Deficits	0000	9780				265,033.00		
Site Lottery Carry Over	1100	9780				316,107.19		
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)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	89,758,259.00	83,695,512.00	19,561,155.00	84,420,202.00	724,690.00	0.9%
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	415,725.00	415,725.00	0.00	415,725.00	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	758.63	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,656,416.00	22,656,416.00	0.00	21,931,726.00	(724,690.00)	-3.2%
Unsecured Roll Taxes		8042	1,391,843.00	1,391,843.00	1,236,688.03	1,391,843.00	0.00	0.0%
Prior Years' Taxes		8043	6,264,321.00	6,264,321.00	2,069,414.89	6,264,321.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	75,794.27	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,880,880.00)	(5,880,880.00)	2,421.34	(5,880,880.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	65,000.00	65,000.00	0.00	65,000.00	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%
<b>Subtotal, Revenue Limit Sources</b>			<b>114,670,684.00</b>	<b>108,607,937.00</b>	<b>22,946,232.16</b>	<b>108,607,937.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,330,460.00)	(5,330,460.00)	(1,332,615.00)	(5,285,602.00)	44,858.00	-0.8%
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	816,554.00	816,554.00	245,721.87	816,554.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(229,515.00)	(229,515.00)	(52,865.00)	(229,515.00)	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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>109,927,263.00</b>	<b>103,864,516.00</b>	<b>21,806,474.03</b>	<b>103,909,374.00</b>	<b>44,858.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	17,000.00	17,000.00	0.00	17,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue	All Other	8290	15,000.00	15,000.00	614,277.00	629,277.00	614,277.00	4095.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>32,000.00</b>	<b>32,000.00</b>	<b>614,277.00</b>	<b>646,277.00</b>	<b>614,277.00</b>	<b>1919.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311						
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	1,966,551.00	1,966,551.00	39,917.00	244,301.00	(1,722,250.00)	-87.6%
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	5,970,397.00	5,970,397.00	0.00	5,317,515.00	(652,882.00)	-10.9%
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	2,379,893.00	2,379,893.00	0.00	2,379,893.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590						
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	5,686,954.00	5,686,954.00	1,756,865.75	7,415,233.00	1,728,279.00	30.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>16,003,795.00</b>	<b>16,003,795.00</b>	<b>1,796,782.75</b>	<b>15,356,942.00</b>	<b>(646,853.00)</b>	<b>-4.0%</b>
<b>OTHER LOCAL REVENUE</b>								
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		

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)
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	20.00	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	144.00	0.00	0.00	0.0%
Leases and Rentals		8650	160,000.00	160,000.00	60,642.37	160,000.00	0.00	0.0%
Interest		8660	400,000.00	400,000.00	31,916.31	400,000.00	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
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	165,056.00	1,665,056.00	7,825.75	1,665,056.00	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	1,674,192.00	1,674,192.00	287,798.55	2,047,890.00	373,698.00	22.3%
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	6360	8791						
From County Offices	6360	8792						
From JPAs	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,399,248.00</b>	<b>3,899,248.00</b>	<b>388,346.98</b>	<b>4,272,946.00</b>	<b>373,698.00</b>	<b>9.6%</b>
<b>TOTAL, REVENUES</b>			<b>128,362,306.00</b>	<b>123,799,559.00</b>	<b>24,605,880.76</b>	<b>124,185,539.00</b>	<b>385,980.00</b>	<b>0.3%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	58,342,120.00	58,189,665.00	11,994,665.01	58,243,730.00	(54,065.00)	-0.1%
Certificated Pupil Support Salaries		1200	2,190,535.00	2,171,764.00	438,685.25	2,171,764.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,934,103.00	6,939,678.00	2,307,952.34	6,939,678.00	0.00	0.0%
Other Certificated Salaries		1900	39,000.00	39,033.00	32,610.97	139,033.00	(100,000.00)	-256.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>67,505,758.00</b>	<b>67,340,140.00</b>	<b>14,773,913.57</b>	<b>67,494,205.00</b>	<b>(154,065.00)</b>	<b>-0.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	405,897.00	475,703.00	170,841.93	314,100.00	161,603.00	34.0%
Classified Support Salaries		2200	4,266,648.00	4,253,992.00	1,401,725.71	4,289,673.00	(35,681.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	2,725,562.00	2,728,262.00	842,105.77	2,728,262.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,653,179.00	5,758,253.00	1,711,423.49	5,758,253.00	0.00	0.0%
Other Classified Salaries		2900	1,674,935.00	1,653,451.00	386,336.18	1,653,451.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>14,726,221.00</b>	<b>14,869,661.00</b>	<b>4,512,433.08</b>	<b>14,743,739.00</b>	<b>125,922.00</b>	<b>0.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,542,997.00	5,508,033.00	1,214,887.62	5,522,501.00	(14,468.00)	-0.3%
PERS		3201-3202	2,321,720.00	2,355,742.00	699,182.28	2,328,306.00	27,436.00	1.2%
OASDI/Medicare/Alternative		3301-3302	2,050,815.00	2,045,277.00	526,591.48	2,045,277.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,868,592.00	9,915,125.00	3,289,884.09	9,915,125.00	0.00	0.0%
Unemployment Insurance		3501-3502	246,721.00	245,477.00	58,409.19	245,477.00	0.00	0.0%
Workers' Compensation		3601-3602	1,937,383.00	1,927,392.00	453,439.43	1,945,892.00	(18,500.00)	-1.0%
OPEB, Allocated		3701-3702	310,014.00	299,361.00	25,027.19	299,361.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	38,879.76	0.00	0.00	0.0%
PERS Reduction		3801-3802	322,383.00	318,254.00	139,454.70	318,254.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	1,598.00	1,434.11	1,598.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>22,600,625.00</b>	<b>22,616,259.00</b>	<b>6,447,189.85</b>	<b>22,621,791.00</b>	<b>(5,532.00)</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	700,000.00	706,534.00	346,443.88	706,534.00	0.00	0.0%
Books and Other Reference Materials		4200	1,124.00	6,710.00	5,658.11	6,710.00	0.00	0.0%
Materials and Supplies		4300	2,402,102.00	3,005,316.00	594,650.16	3,115,559.00	(110,243.00)	-3.7%
Noncapitalized Equipment		4400	23,168.00	57,124.00	21,207.68	57,124.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,126,394.00</b>	<b>3,775,684.00</b>	<b>967,959.83</b>	<b>3,885,927.00</b>	<b>(110,243.00)</b>	<b>-2.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	216,939.00	201,777.00	19,378.98	201,777.00	0.00	0.0%
Dues and Memberships		5300	45,050.00	45,461.00	30,281.00	45,461.00	0.00	0.0%
Insurance		5400-5450	775,000.00	775,000.00	797,054.57	801,249.00	(26,249.00)	-3.4%
Operations and Housekeeping Services		5500	5,667,760.00	5,680,937.00	2,003,124.60	6,031,292.00	(350,355.00)	-6.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	585,773.00	745,015.00	231,988.49	745,015.00	0.00	0.0%
Transfers of Direct Costs		5710	187,498.00	1,662,849.00	(5,707.65)	1,662,849.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(44,613.00)	(43,187.00)	(1,148.32)	(43,187.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,736,330.00	2,699,960.00	711,050.49	3,913,174.00	(1,213,214.00)	-44.9%
Communications		5900	1,141,250.00	1,210,318.00	390,128.58	1,382,173.00	(171,855.00)	-14.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,310,987.00</b>	<b>12,978,130.00</b>	<b>4,176,150.74</b>	<b>14,739,803.00</b>	<b>(1,761,673.00)</b>	<b>-13.6%</b>

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)
<b>CAPITAL OUTLAY</b>								
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	147,309.00	93,783.00	49,192.67	93,783.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>147,309.00</b>	<b>93,783.00</b>	<b>49,192.67</b>	<b>93,783.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	7,000.00	7,000.00	0.00	7,000.00	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	2,756.00	3,183.00	0.00	3,183.00	0.00	0.0%
Other Debt Service - Principal		7439	33,405.00	32,979.00	0.00	32,979.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>43,161.00</b>	<b>43,162.00</b>	<b>0.00</b>	<b>43,162.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,911,507.00)	(2,550,424.00)	(17,185.84)	(2,772,211.00)	221,787.00	-8.7%
Transfers of Indirect Costs - Interfund		7350	(471,034.00)	(506,892.00)	0.00	(515,470.00)	8,578.00	-1.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,382,541.00)</b>	<b>(3,057,316.00)</b>	<b>(17,185.84)</b>	<b>(3,287,681.00)</b>	<b>230,365.00</b>	<b>-7.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>117,077,914.00</b>	<b>118,659,503.00</b>	<b>30,909,653.90</b>	<b>120,334,729.00</b>	<b>(1,675,226.00)</b>	<b>-1.4%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	19,283.00	19,283.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	19,283.00	19,283.00	New
<b>INTERFUND TRANSFERS OUT</b>								
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	716,086.00	716,086.00	0.00	716,086.00	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	580,875.00	580,875.00	50,331.00	546,012.00	34,863.00	6.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,296,961.00	1,296,961.00	50,331.00	1,262,098.00	34,863.00	2.7%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(11,636,914.00)	(12,008,433.00)	(4,002,811.00)	(11,152,529.00)	855,904.00	-7.1%
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%
(e) TOTAL, CONTRIBUTIONS			(11,636,914.00)	(12,008,433.00)	(4,002,811.00)	(11,152,529.00)	855,904.00	-7.1%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(12,933,875.00)	(13,305,394.00)	(4,053,142.00)	(12,395,344.00)	910,050.00	-6.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	5,330,460.00	5,330,460.00	1,332,615.00	5,285,602.00	(44,858.00)	-0.8%
2) Federal Revenue		8100-8299	14,936,915.00	16,731,514.00	3,914,578.44	23,814,144.00	7,082,630.00	42.3%
3) Other State Revenue		8300-8599	7,625,760.00	7,291,441.00	2,845,293.64	7,888,190.00	596,749.00	8.2%
4) Other Local Revenue		8600-8799	19,006,860.00	18,190,613.00	2,551,536.47	18,261,170.00	70,557.00	0.4%
5) TOTAL, REVENUES			46,899,995.00	47,544,028.00	10,644,023.55	55,249,106.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	18,564,339.00	18,667,179.00	3,866,009.72	21,865,372.00	(3,198,193.00)	-17.1%
2) Classified Salaries		2000-2999	15,949,376.00	15,948,786.00	3,793,381.71	16,544,278.00	(595,492.00)	-3.7%
3) Employee Benefits		3000-3999	11,682,591.00	12,056,662.00	3,257,725.94	11,989,637.00	67,025.00	0.6%
4) Books and Supplies		4000-4999	4,058,597.00	6,695,774.00	1,346,944.85	9,473,916.00	(2,778,142.00)	-41.5%
5) Services and Other Operating Expenditures		5000-5999	5,717,196.00	3,619,215.00	1,377,416.18	3,741,005.00	(121,790.00)	-3.4%
6) Capital Outlay		6000-6999	33,500.00	490,700.00	391,311.72	633,964.00	(143,264.00)	-29.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,288,356.00	5,362,119.00	2,346,419.95	5,362,119.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,911,507.00	2,550,424.00	17,185.84	2,772,211.00	(221,787.00)	-8.7%
9) TOTAL, EXPENDITURES			63,205,462.00	65,390,859.00	16,396,395.91	72,382,502.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(16,305,467.00)	(17,846,831.00)	(5,752,372.36)	(17,133,396.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	127,011.00	127,011.00	0.00	127,011.00	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	45,052.47	45,052.00	45,052.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	11,636,914.00	12,008,433.00	4,002,811.00	11,152,529.00	(855,904.00)	-7.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,763,925.00	12,135,444.00	4,047,863.47	11,324,592.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,541,542.00)	(5,711,387.00)	(1,704,508.89)	(5,808,804.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,683,156.00	12,756,782.74		12,756,782.74	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)			10,683,156.00	12,756,782.74		12,756,782.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,683,156.00	12,756,782.74		12,756,782.74		
2) Ending Balance, June 30 (E + F1e)			6,141,614.00	7,045,395.74		6,947,978.74		
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	4,867,298.00	5,377,064.40		5,279,647.40		
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	1,274,316.00	1,668,331.34		1,668,331.34		
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)
<b>REVENUE LIMIT SOURCES</b>								
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		
<b>Revenue Limit Transfers</b>								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	5,330,460.00	5,330,460.00	1,332,615.00	5,285,602.00	(44,858.00)	-0.8%
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			5,330,460.00	5,330,460.00	1,332,615.00	5,285,602.00	(44,858.00)	-0.8%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,398,276.00	5,398,276.00	1,020,975.00	9,212,917.00	3,814,641.00	70.7%
Special Education Discretionary Grants		8182	282,461.00	282,461.00	80,129.00	683,108.00	400,647.00	141.8%
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	1,108,729.00	31,560.67	1,147,724.00	38,995.00	3.5%
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	7,708,898.00	9,249,990.00	2,005,952.87	11,762,602.00	2,512,612.00	27.2%
Vocational and Applied Technology Education	3500-3699	8290	147,141.00	147,141.00	0.00	147,141.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Safe and Drug Free Schools	3700-3799	8290	86,553.00	200,323.00	113,707.24	200,323.00	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	312,033.00	344,594.00	662,253.66	660,329.00	315,735.00	91.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>14,936,915.00</b>	<b>16,731,514.00</b>	<b>3,914,578.44</b>	<b>23,814,144.00</b>	<b>7,082,630.00</b>	<b>42.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	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%
Home-to-School Transportation	7230	8311	1,259,323.00	1,009,473.00	282,646.00	1,009,473.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,214,140.00	2,214,140.00	454,884.00	2,214,140.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	613,253.00	491,584.00	137,641.00	491,584.00	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		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	248,573.00	248,573.00	0.00	248,573.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	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	6650-6690	8590	0.00	24,617.00	27,031.25	617,681.00	593,064.00	2409.2%
Healthy Start	6240	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%
School Community Violence Prevention Grant	7391	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	3,290,471.00	3,303,054.00	1,943,091.39	3,306,739.00	3,685.00	0.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,625,760.00</b>	<b>7,291,441.00</b>	<b>2,845,293.64</b>	<b>7,888,190.00</b>	<b>(596,749.00)</b>	<b>8.2%</b>
<b>OTHER LOCAL REVENUE</b>								
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	3,100,000.00	3,100,000.00	18,714.35	3,100,000.00	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%

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)
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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	200,000.00	200,000.00	53,912.81	200,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	6,987,305.00	5,487,305.00	0.00	5,487,305.00	0.00	0.0%
Interagency Services	All Other	8677	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) A		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	435,250.00	1,119,003.00	185,471.31	1,119,798.00	795.00	0.1%
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	8,259,305.00	8,259,305.00	2,293,438.00	8,329,067.00	69,762.00	0.8%
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	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>19,006,860.00</b>	<b>18,190,613.00</b>	<b>2,551,536.47</b>	<b>18,261,170.00</b>	<b>70,557.00</b>	<b>0.4%</b>
<b>TOTAL, REVENUES</b>			<b>46,899,995.00</b>	<b>47,544,028.00</b>	<b>10,644,023.55</b>	<b>55,249,106.00</b>	<b>7,705,078.00</b>	<b>16.2%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	13,390,898.00	13,378,869.00	2,751,612.67	16,842,975.00	(3,464,106.00)	-25.9%
Certificated Pupil Support Salaries		1200	3,661,547.00	3,664,969.00	660,379.27	3,460,061.00	204,908.00	5.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,265,116.00	1,283,259.00	378,314.55	1,222,254.00	61,005.00	4.8%
Other Certificated Salaries		1900	246,778.00	340,082.00	75,703.23	340,082.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>18,564,339.00</b>	<b>18,667,179.00</b>	<b>3,866,009.72</b>	<b>21,865,372.00</b>	<b>(3,198,193.00)</b>	<b>-17.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,889,037.00	4,804,202.00	896,092.57	5,122,965.00	(318,763.00)	-6.6%
Classified Support Salaries		2200	7,751,112.00	7,861,576.00	1,755,597.37	7,861,576.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	782,259.00	699,635.00	318,641.74	696,864.00	2,771.00	0.4%
Clerical, Technical and Office Salaries		2400	920,348.00	957,171.00	433,020.71	957,171.00	0.00	0.0%
Other Classified Salaries		2900	1,606,620.00	1,626,202.00	390,029.32	1,905,702.00	(279,500.00)	-17.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>15,949,376.00</b>	<b>15,948,786.00</b>	<b>3,793,381.71</b>	<b>16,544,278.00</b>	<b>(595,492.00)</b>	<b>-3.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,472,330.00	1,568,015.00	301,408.15	1,567,610.00	405.00	0.0%
PERS		3201-3202	2,518,307.00	2,613,677.00	664,495.45	2,613,677.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,476,882.00	1,545,370.00	362,884.01	1,545,309.00	61.00	0.0%
Health and Welfare Benefits		3401-3402	4,619,455.00	4,680,345.00	1,566,404.25	4,613,936.00	66,409.00	1.4%
Unemployment Insurance		3501-3502	103,568.00	109,127.00	24,809.24	109,112.00	15.00	0.0%
Workers' Compensation		3601-3602	813,145.00	857,002.00	194,684.53	856,886.00	116.00	0.0%
OPEB, Allocated		3701-3702	130,130.00	143,670.00	9,207.22	143,651.00	19.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	32,557.64	0.00	0.00	0.0%
PERS Reduction		3801-3802	394,890.00	397,416.00	101,275.45	397,416.00	0.00	0.0%
Other Employee Benefits		3901-3902	153,884.00	142,040.00	0.00	142,040.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>11,682,591.00</b>	<b>12,056,662.00</b>	<b>3,257,725.94</b>	<b>11,989,637.00</b>	<b>67,025.00</b>	<b>0.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	248,573.00	564,749.00	451,728.10	564,749.00	0.00	0.0%
Books and Other Reference Materials		4200	164,543.00	279,309.00	67,324.78	279,309.00	0.00	0.0%
Materials and Supplies		4300	3,450,379.00	5,263,110.00	613,476.57	8,041,252.00	(2,778,142.00)	-52.8%
Noncapitalized Equipment		4400	186,102.00	578,606.00	214,278.56	578,606.00	0.00	0.0%
Food		4700	9,000.00	10,000.00	136.84	10,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,058,597.00</b>	<b>6,695,774.00</b>	<b>1,346,944.85</b>	<b>9,473,916.00</b>	<b>(2,778,142.00)</b>	<b>-41.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,838,279.00	1,933,460.00	578,262.37	1,733,460.00	200,000.00	10.3%
Travel and Conferences		5200	227,318.00	197,415.00	27,083.08	201,725.00	(4,310.00)	-2.2%
Dues and Memberships		5300	12,828.00	12,763.00	1,794.65	12,763.00	0.00	0.0%
Insurance		5400-5450	40,630.00	17,902.00	0.00	17,902.00	0.00	0.0%
Operations and Housekeeping Services		5500	67,650.00	69,150.00	17,550.06	69,150.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,103,245.00	1,256,949.00	234,480.55	1,256,949.00	0.00	0.0%
Transfers of Direct Costs		5710	(187,498.00)	(1,662,849.00)	5,707.65	(1,662,849.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(32,900.00)	(32,900.00)	0.24	(32,900.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,597,224.00	1,771,091.50	497,037.32	2,088,571.50	(317,480.00)	-17.9%
Communications		5900	50,420.00	56,233.50	15,500.26	56,233.50	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,717,196.00</b>	<b>3,619,215.00</b>	<b>1,377,416.18</b>	<b>3,741,005.00</b>	<b>(121,790.00)</b>	<b>-3.4%</b>

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)
<b>CAPITAL OUTLAY</b>								
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	98,212.00	(98,212.00)	New
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	33,500.00	490,700.00	391,311.72	535,752.00	(45,052.00)	-9.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>33,500.00</b>	<b>490,700.00</b>	<b>391,311.72</b>	<b>633,964.00</b>	<b>(143,264.00)</b>	<b>-29.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	3,229,993.00	3,289,896.00	954,344.11	3,289,896.00	0.00	0.0%
Other Debt Service - Principal		7439	2,058,363.00	2,072,223.00	1,392,075.84	2,072,223.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,288,356.00</b>	<b>5,362,119.00</b>	<b>2,346,419.95</b>	<b>5,362,119.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,911,507.00	2,550,424.00	17,185.84	2,772,211.00	(221,787.00)	-8.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,911,507.00</b>	<b>2,550,424.00</b>	<b>17,185.84</b>	<b>2,772,211.00</b>	<b>(221,787.00)</b>	<b>-8.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>63,205,462.00</b>	<b>65,390,859.00</b>	<b>16,396,395.91</b>	<b>72,382,502.00</b>	<b>(6,991,643.00)</b>	<b>-10.7%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	127,011.00	127,011.00	0.00	127,011.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			127,011.00	127,011.00	0.00	127,011.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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	45,052.47	45,052.00	45,052.00	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	45,052.47	45,052.00	45,052.00	New
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	11,636,914.00	12,008,433.00	4,002,811.00	11,152,529.00	(855,904.00)	-7.1%
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%
(e) TOTAL, CONTRIBUTIONS			11,636,914.00	12,008,433.00	4,002,811.00	11,152,529.00	(855,904.00)	-7.1%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			11,763,925.00	12,135,444.00	4,047,863.47	11,324,592.00	810,852.00	-6.7%

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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	115,257,723.00	109,194,976.00	23,139,089.03	109,194,976.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,968,915.00	16,763,514.00	4,528,855.44	24,460,421.00	7,696,907.00	45.9%
3) Other State Revenue		8300-8599	23,629,555.00	23,295,236.00	4,642,076.39	23,245,132.00	(50,104.00)	-0.2%
4) Other Local Revenue		8600-8799	21,406,108.00	22,089,861.00	2,939,883.45	22,534,116.00	444,255.00	2.0%
5) TOTAL, REVENUES			175,262,301.00	171,343,587.00	35,249,904.31	179,434,645.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	86,070,097.00	86,007,319.00	18,639,923.29	89,359,577.00	(3,352,258.00)	-3.9%
2) Classified Salaries		2000-2999	30,675,597.00	30,818,447.00	8,305,814.79	31,288,017.00	(469,570.00)	-1.5%
3) Employee Benefits		3000-3999	34,283,216.00	34,672,921.00	9,704,915.79	34,611,428.00	61,493.00	0.2%
4) Books and Supplies		4000-4999	7,184,991.00	10,471,458.00	2,314,904.68	13,359,843.00	(2,888,385.00)	-27.6%
5) Services and Other Operating Expenditures		5000-5999	17,028,183.00	16,597,345.00	5,553,566.92	18,480,808.00	(1,883,463.00)	-11.3%
6) Capital Outlay		6000-6999	180,809.00	584,483.00	440,504.39	727,747.00	(143,264.00)	-24.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,331,517.00	5,405,281.00	2,346,419.95	5,405,281.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(471,034.00)	(506,892.00)	0.00	(515,470.00)	8,578.00	-1.7%
9) TOTAL, EXPENDITURES			180,283,376.00	184,050,362.00	47,306,049.81	192,717,231.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,021,075.00)	(12,706,775.00)	(12,056,145.50)	(13,282,586.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	127,011.00	127,011.00	0.00	146,294.00	19,283.00	15.2%
b) Transfers Out		7600-7629	1,296,961.00	1,296,961.00	50,331.00	1,262,098.00	34,863.00	2.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	45,052.47	45,052.00	45,052.00	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	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,169,950.00)	(1,169,950.00)	(5,278.53)	(1,070,752.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,191,025.00)	(13,876,725.00)	(12,061,424.03)	(14,353,338.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,390,459.00	28,863,988.87		28,863,988.87	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)			19,390,459.00	28,863,988.87		28,863,988.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,390,459.00	28,863,988.87		28,863,988.87		
2) Ending Balance, June 30 (E + F1e)			13,199,434.00	14,987,263.87		14,510,650.87		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	337,660.00	337,660.00		313,312.20		
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	4,867,298.00	5,377,064.40		5,279,647.40		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	5,680,848.00	6,194,092.77		5,819,380.57		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	2,288,628.00	3,053,446.70		3,073,310.70		
Site Discretionary Carry Over	0000	9780		511,952.97				
STAR Testing	0000	9780		18,093.94				
Business Summit	0000	9780		0.84				
MAA	0000	9780		66,527.00				
E-Rate	0000	9780		0.00				
Donations	0000	9780		391,619.42				
Tier III Resources	0000	9780		80,814.00				
Site Discretionary Carry Over	0000	9780				511,952.97		
STAR Testing	0000	9780				18,093.94		
MAA	0000	9780				66,527.00		
E-Rate	0000	9780				118,425.00		
Donations	0000	9780				28,025.42		
Tier III	0000	9780				80,814.00		
Business Summit	0000	9780				0.84		
Reserve for 2010-11 Deficits	0000	9780				265,033.00		
Site Lottery Carry Over	1100	9780				316,107.19		
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)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	89,758,259.00	83,695,512.00	19,561,155.00	84,420,202.00	724,690.00	0.9%
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	415,725.00	415,725.00	0.00	415,725.00	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	758.63	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,656,416.00	22,656,416.00	0.00	21,931,726.00	(724,690.00)	-3.2%
Unsecured Roll Taxes		8042	1,391,843.00	1,391,843.00	1,236,688.03	1,391,843.00	0.00	0.0%
Prior Years' Taxes		8043	6,264,321.00	6,264,321.00	2,069,414.89	6,264,321.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	75,794.27	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,880,880.00)	(5,880,880.00)	2,421.34	(5,880,880.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	65,000.00	65,000.00	0.00	65,000.00	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%
<b>Subtotal, Revenue Limit Sources</b>			<b>114,670,684.00</b>	<b>108,607,937.00</b>	<b>22,946,232.16</b>	<b>108,607,937.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,330,460.00)	(5,330,460.00)	(1,332,615.00)	(5,285,602.00)	44,858.00	-0.8%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	5,330,460.00	5,330,460.00	1,332,615.00	5,285,602.00	(44,858.00)	-0.8%
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	816,554.00	816,554.00	245,721.87	816,554.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(229,515.00)	(229,515.00)	(52,865.00)	(229,515.00)	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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>115,257,723.00</b>	<b>109,194,976.00</b>	<b>23,139,089.03</b>	<b>109,194,976.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,398,276.00	5,398,276.00	1,020,975.00	9,212,917.00	3,814,641.00	70.7%
Special Education Discretionary Grants		8182	282,461.00	282,461.00	80,129.00	683,108.00	400,647.00	141.8%
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	1,108,729.00	31,560.67	1,147,724.00	38,995.00	3.5%
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	7,708,898.00	9,249,990.00	2,005,952.87	11,762,602.00	2,512,612.00	27.2%
Vocational and Applied Technology Education	3500-3699	8290	147,141.00	147,141.00	0.00	147,141.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Safe and Drug Free Schools	3700-3799	8290	86,553.00	200,323.00	113,707.24	200,323.00	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	327,033.00	359,594.00	1,276,530.66	1,289,606.00	930,012.00	258.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>14,968,915.00</b>	<b>16,763,514.00</b>	<b>4,528,855.44</b>	<b>24,460,421.00</b>	<b>7,696,907.00</b>	<b>45.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	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%
Home-to-School Transportation	7230	8311	1,259,323.00	1,009,473.00	282,646.00	1,009,473.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,214,140.00	2,214,140.00	454,884.00	2,214,140.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	613,253.00	491,584.00	137,641.00	491,584.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,966,551.00	1,966,551.00	39,917.00	244,301.00	(1,722,250.00)	-87.6%
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	5,970,397.00	5,970,397.00	0.00	5,317,515.00	(652,882.00)	-10.9%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	2,628,466.00	2,628,466.00	0.00	2,628,466.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	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	6650-6690	8590	0.00	24,617.00	27,031.25	617,681.00	593,064.00	2409.2%
Healthy Start	6240	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%
School Community Violence Prevention Grant	7391	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	8,977,425.00	8,990,008.00	3,699,957.14	10,721,972.00	1,731,964.00	19.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>23,629,555.00</b>	<b>23,295,236.00</b>	<b>4,642,076.39</b>	<b>23,245,132.00</b>	<b>(50,104.00)</b>	<b>-0.2%</b>
<b>OTHER LOCAL REVENUE</b>								
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	3,100,000.00	3,100,000.00	18,714.35	3,100,000.00	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%

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)
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	20.00	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	144.00	0.00	0.00	0.0%
Leases and Rentals		8650	160,000.00	160,000.00	60,642.37	160,000.00	0.00	0.0%
Interest		8660	400,000.00	400,000.00	31,916.31	400,000.00	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	200,000.00	200,000.00	53,912.81	200,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	6,987,305.00	5,487,305.00	0.00	5,487,305.00	0.00	0.0%
Interagency Services	All Other	8677	190,056.00	1,690,056.00	7,825.75	1,690,056.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,109,442.00	2,793,195.00	473,269.86	3,167,688.00	374,493.00	13.4%
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	8,259,305.00	8,259,305.00	2,293,438.00	8,329,067.00	69,762.00	0.8%
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	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>21,406,108.00</b>	<b>22,089,861.00</b>	<b>2,939,883.45</b>	<b>22,534,116.00</b>	<b>444,255.00</b>	<b>2.0%</b>
<b>TOTAL, REVENUES</b>			<b>175,262,301.00</b>	<b>171,343,587.00</b>	<b>35,249,904.31</b>	<b>179,434,645.00</b>	<b>8,091,058.00</b>	<b>4.7%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	71,733,018.00	71,568,534.00	14,746,277.68	75,086,705.00	(3,518,171.00)	-4.9%
Certificated Pupil Support Salaries		1200	5,852,082.00	5,836,733.00	1,099,064.52	5,631,825.00	204,908.00	3.5%
Certificated Supervisors' and Administrators' Salaries		1300	8,199,219.00	8,222,937.00	2,686,266.89	8,161,932.00	61,005.00	0.7%
Other Certificated Salaries		1900	285,778.00	379,115.00	108,314.20	479,115.00	(100,000.00)	-26.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>86,070,097.00</b>	<b>86,007,319.00</b>	<b>18,639,923.29</b>	<b>89,359,577.00</b>	<b>(3,352,258.00)</b>	<b>-3.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	5,294,934.00	5,279,905.00	1,066,934.50	5,437,065.00	(157,160.00)	-3.0%
Classified Support Salaries		2200	12,017,760.00	12,115,568.00	3,157,323.08	12,151,249.00	(35,681.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	3,507,821.00	3,427,897.00	1,160,747.51	3,425,126.00	2,771.00	0.1%
Clerical, Technical and Office Salaries		2400	6,573,527.00	6,715,424.00	2,144,444.20	6,715,424.00	0.00	0.0%
Other Classified Salaries		2900	3,281,555.00	3,279,653.00	776,365.50	3,559,153.00	(279,500.00)	-8.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>30,675,597.00</b>	<b>30,818,447.00</b>	<b>8,305,814.79</b>	<b>31,288,017.00</b>	<b>(469,570.00)</b>	<b>-1.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,015,327.00	7,076,048.00	1,516,295.77	7,090,111.00	(14,063.00)	-0.2%
PERS		3201-3202	4,840,027.00	4,969,419.00	1,363,677.73	4,941,983.00	27,436.00	0.6%
OASDI/Medicare/Alternative		3301-3302	3,527,697.00	3,590,647.00	889,475.49	3,590,586.00	61.00	0.0%
Health and Welfare Benefits		3401-3402	14,488,047.00	14,595,470.00	4,856,288.34	14,529,061.00	66,409.00	0.5%
Unemployment Insurance		3501-3502	350,289.00	354,604.00	83,218.43	354,589.00	15.00	0.0%
Workers' Compensation		3601-3602	2,750,528.00	2,784,394.00	648,123.96	2,802,778.00	(18,384.00)	-0.7%
OPEB, Allocated		3701-3702	440,144.00	443,031.00	34,234.41	443,012.00	19.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	71,437.40	0.00	0.00	0.0%
PERS Reduction		3801-3802	717,273.00	715,670.00	240,730.15	715,670.00	0.00	0.0%
Other Employee Benefits		3901-3902	153,884.00	143,638.00	1,434.11	143,638.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>34,283,216.00</b>	<b>34,672,921.00</b>	<b>9,704,915.79</b>	<b>34,611,428.00</b>	<b>61,493.00</b>	<b>0.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	948,573.00	1,271,283.00	798,171.98	1,271,283.00	0.00	0.0%
Books and Other Reference Materials		4200	165,667.00	286,019.00	72,982.89	286,019.00	0.00	0.0%
Materials and Supplies		4300	5,852,481.00	8,268,426.00	1,208,126.73	11,156,811.00	(2,888,385.00)	-34.9%
Noncapitalized Equipment		4400	209,270.00	635,730.00	235,486.24	635,730.00	0.00	0.0%
Food		4700	9,000.00	10,000.00	136.84	10,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,184,991.00</b>	<b>10,471,458.00</b>	<b>2,314,904.68</b>	<b>13,359,843.00</b>	<b>(2,888,385.00)</b>	<b>-27.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,838,279.00	1,933,460.00	578,262.37	1,733,460.00	200,000.00	10.3%
Travel and Conferences		5200	444,257.00	399,192.00	46,462.06	403,502.00	(4,310.00)	-1.1%
Dues and Memberships		5300	57,878.00	58,224.00	32,075.65	58,224.00	0.00	0.0%
Insurance		5400-5450	815,630.00	792,902.00	797,054.57	819,151.00	(26,249.00)	-3.3%
Operations and Housekeeping Services		5500	5,735,410.00	5,750,087.00	2,020,674.66	6,100,442.00	(350,355.00)	-6.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,689,018.00	2,001,964.00	466,469.04	2,001,964.00	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	(77,513.00)	(76,087.00)	(1,148.08)	(76,087.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,333,554.00	4,471,051.50	1,208,087.81	6,001,745.50	(1,530,694.00)	-34.2%
Communications		5900	1,191,670.00	1,266,551.50	405,628.84	1,438,406.50	(171,855.00)	-13.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>17,028,183.00</b>	<b>16,597,345.00</b>	<b>5,553,566.92</b>	<b>18,480,808.00</b>	<b>(1,883,463.00)</b>	<b>-11.3%</b>

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)
<b>CAPITAL OUTLAY</b>								
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	98,212.00	(98,212.00)	New
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	180,809.00	584,483.00	440,504.39	629,535.00	(45,052.00)	-7.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>180,809.00</b>	<b>584,483.00</b>	<b>440,504.39</b>	<b>727,747.00</b>	<b>(143,264.00)</b>	<b>-24.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	7,000.00	7,000.00	0.00	7,000.00	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	3,232,749.00	3,293,079.00	954,344.11	3,293,079.00	0.00	0.0%
Other Debt Service - Principal		7439	2,091,768.00	2,105,202.00	1,392,075.84	2,105,202.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,331,517.00</b>	<b>5,405,281.00</b>	<b>2,346,419.95</b>	<b>5,405,281.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(471,034.00)	(506,892.00)	0.00	(515,470.00)	8,578.00	-1.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(471,034.00)</b>	<b>(506,892.00)</b>	<b>0.00</b>	<b>(515,470.00)</b>	<b>8,578.00</b>	<b>-1.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>180,283,376.00</b>	<b>184,050,362.00</b>	<b>47,306,049.81</b>	<b>192,717,231.00</b>	<b>(8,666,869.00)</b>	<b>-4.7%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	127,011.00	127,011.00	0.00	146,294.00	19,283.00	15.2%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			127,011.00	127,011.00	0.00	146,294.00	19,283.00	15.2%
<b>INTERFUND TRANSFERS OUT</b>								
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	716,086.00	716,086.00	0.00	716,086.00	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	580,875.00	580,875.00	50,331.00	546,012.00	34,863.00	6.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			1,296,961.00	1,296,961.00	50,331.00	1,262,098.00	34,863.00	2.7%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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	45,052.47	45,052.00	45,052.00	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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	45,052.47	45,052.00	45,052.00	New
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(1,169,950.00)	(1,169,950.00)	(5,278.53)	(1,070,752.00)	(99,198.00)	-8.5%

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)
<b>ELEMENTARY</b>						
1. General Education	14,096.53	14,096.53	13,524.42	14,096.53	0.00	0%
2. Special Education	634.97	634.97	561.53	634.97	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	6,333.23	6,333.23	6,241.08	6,333.23	0.00	0%
4. Special Education	379.30	379.30	395.77	379.30	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	87.85	87.85	87.85	87.85	0.00	0%
6. Special Education	29.75	29.75	29.75	29.75	0.00	0%
7. TOTAL, K-12 ADA	21,561.63	21,561.63	20,840.40	21,561.63	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)	0.00	0.00	0.00	0.00	0.00	0%
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students	40.00	40.00	21.22	21.22	(18.78)	-47%
11. Adults Enrolled, State Apportioned	183.82	183.82	127.38	127.38	(56.44)	-31%
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	223.82	223.82	148.60	148.60	(75.22)	-34%
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)	21,785.45	21,785.45	20,989.00	21,710.23	(75.22)	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary	538,966.00	538,966.00	538,966.00	538,966.00	0.00	0%
17. High School	225,000.00	225,000.00	225,000.00	225,000.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	763,966.00	763,966.00	763,966.00	763,966.00	0.00	0%

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. ADA for 5th & 6th Hours	0.00	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	0.00	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
<b>CHARTER SCHOOLS</b>						
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	201.02	201.02	193.55	193.55	(7.47)	-4%
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)	201.02	201.02	193.55	193.55	(7.47)	-4%
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
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	6,121.80	6,121.80	6,121.80
2. Inflation Increase	0041	261.00	261.00	261.00
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	6,382.80	6,382.80	6,382.80
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,382.80	6,382.80	6,382.80
b. Revenue Limit ADA	0033	21,561.63	21,561.63	21,561.63
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	137,623,571.96	137,623,571.96	137,623,571.96
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	2,973,895.00	2,973,895.00	2,973,895.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	54,502.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	176,972.00	176,972.00	176,972.00
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	140,774,438.96	140,774,438.96	140,828,940.96
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.82033	0.81645	0.81645
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	115,481,495.51	114,935,290.69	114,979,788.85
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	355,776.00	355,776.00	355,776.00
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	816,554.00	816,554.00	816,554.00
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)	---	(460,778.00)	(460,778.00)	(460,778.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	115,020,717.51	114,474,512.69	114,519,010.85

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587	24,847,425.00	24,847,425.00	24,122,735.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	65,000.00	65,000.00	65,000.00
28. Less: Charter Schools In-lieu Taxes	0595	229,515.00	229,515.00	229,515.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	24,682,910.00	24,682,910.00	23,958,220.00
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	90,337,807.51	89,791,602.69	90,560,790.85
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	579,549.00	579,451.00	579,451.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	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	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	(5,561,138.00)	(5,561,138.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(579,549.00)	(6,140,589.00)	(6,140,589.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	89,758,258.51	83,651,013.69	84,420,201.85
<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	392,582.00	392,582.00	356,324.00
44. California High School Exit Exam	9002	408,750.00	408,750.00	616,086.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	168,877.00	168,877.00	260,240.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	9007	0.00	0.00	0.00

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2009-10)	21,561.63	21,561.63	0.0%	Met
1st Subsequent Year (2010-11)	21,424.38	20,805.40	-2.9%	Not Met
2nd Subsequent Year (2011-12)	21,550.09	20,805.40	-3.5%	Not Met

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Revised enrollment projections from adopted budget to reflect no anticipated growth for two subsequent years

**2. CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2009-10)	22,134	22,057	-0.3%	Met
1st Subsequent Year (2010-11)	22,602	22,057	-2.4%	Not Met
2nd Subsequent Year (2011-12)	22,736	22,057	-3.0%	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, 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)

Revised enrollment and ADA projections from adopted budget to reflect no growth in two subsequent years

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2006-07)	21,926	23,541	93.1%
Second Prior Year (2007-08)	22,020	23,480	93.8%
First Prior Year (2008-09)	21,572	22,787	94.7%
Historical Average Ratio:			93.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.4%

**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 (2009-10)	20,723	22,057	94.0%	Met
1st Subsequent Year (2010-11)	20,773	22,057	94.2%	Met
2nd Subsequent Year (2011-12)	20,773	22,057	94.2%	Met

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

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

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

**Explanation:**  
(required if NOT met)

**4. CRITERION: Revenue Limit**

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2009-10)	114,670,684.00		
1st Subsequent Year (2010-11)	114,997,157.00	110,783,864.00	-3.7%	Not Met
2nd Subsequent Year (2011-12)	118,431,760.00	113,334,349.00	-4.3%	Not Met

**4B. Comparison of District Revenue Limit to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Decrease from budget in two subsequent years is related to downward revisions to ADA/enrollment growth. Decrease from adopted budget for current year is related to one-time per ADA deficit imposed by state after budget adoption.

**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 (2006-07)	106,447,020.67	117,582,092.07	90.5%
Second Prior Year (2007-08)	114,976,243.65	128,610,705.13	89.4%
First Prior Year (2008-09)	115,553,684.96	131,823,104.04	87.7%
Historical Average Ratio:			89.2%

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>86.2% to 92.2%</b>	<b>86.2% to 92.2%</b>	<b>86.2% to 92.2%</b>

**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 (2009-10)	104,859,735.00	120,334,729.00	87.1%	Met
1st Subsequent Year (2010-11)	97,157,265.00	113,640,268.00	85.5%	Not Met
2nd Subsequent Year (2011-12)	101,303,189.00	117,720,884.00	86.1%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard 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 salaries and benefits.

**Explanation:**  
(required if NOT met)

Decrease in ratio of salaries/benefits to total expenditures compared to adopted budget in 1st subsequent year related to potential on-going across the board salary cuts/furloughs to address revenue limit deficits.

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2009-10)	14,968,915.00	24,460,421.00	63.4%	Yes
1st Subsequent Year (2010-11)	12,492,735.00	18,074,370.00	44.7%	Yes
2nd Subsequent Year (2011-12)	12,492,735.00	13,588,319.00	8.8%	Yes

**Explanation:**  
(required if Yes) Changes in federal revenues in all three years of the projection are related to receipt and fall-off of ARRA., Reading First and other one-time funds

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2009-10)	23,629,555.00	23,245,132.00	-1.6%	No
1st Subsequent Year (2010-11)	22,051,221.00	22,721,358.00	3.0%	No
2nd Subsequent Year (2011-12)	22,580,450.00	23,243,950.00	2.9%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2009-10)	21,406,108.00	22,534,116.00	5.3%	Yes
1st Subsequent Year (2010-11)	21,406,108.00	21,564,116.00	0.7%	No
2nd Subsequent Year (2011-12)	21,406,108.00	21,264,116.00	-0.7%	No

**Explanation:**  
(required if Yes) Increase from adopted budget in current year is related to budgeting of carry over balances after the close of the prior fiscal year.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2009-10)	7,184,991.00	13,359,843.00	85.9%	Yes
1st Subsequent Year (2010-11)	6,450,011.00	12,935,147.74	100.5%	Yes
2nd Subsequent Year (2011-12)	6,450,011.00	8,801,238.00	36.5%	Yes

**Explanation:**  
(required if Yes) Decreases in all years are related to revenue limit deficits and loss of ARRA, Reading First and other one-time funding

<b>Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2009-10)	17,028,183.00	18,480,808.00	8.5%	Yes
1st Subsequent Year (2010-11)	17,254,403.00	18,475,604.00	7.1%	Yes
2nd Subsequent Year (2011-12)	16,934,200.00	18,570,296.00	9.7%	Yes

**Explanation:**  
(required if Yes) Decreases in current and 2nd subsequent year are related to revenue limit deficits and loss of ARRA, Reading First and other one-time funding



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2009-10)	60,004,578.00	70,239,669.00	17.1%	Not Met
1st Subsequent Year (2010-11)	55,950,064.00	62,359,844.00	11.5%	Not Met
2nd Subsequent Year (2011-12)	56,479,293.00	58,096,385.00	2.9%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2009-10)	24,213,174.00	31,840,651.00	31.5%	Not Met
1st Subsequent Year (2010-11)	23,704,414.00	31,410,751.74	32.5%	Not Met
2nd Subsequent Year (2011-12)	23,384,211.00	27,371,534.00	17.1%	Not Met

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

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

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

**Explanation:**  
Federal Revenue  
(linked from 6A  
if NOT met)

Changes in federal revenues in all three years of the projection are related to receipt and fall-off of ARRA., Reading First and other one-time funds

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

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

Increase from adopted budget in current year is related to budgeting of carry over balances after the close of the prior fiscal year.

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

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

Decreases in all years are related to revenue limit deficits and loss of ARRA, Reading First and other one-time funding

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

Decreases in current and 2nd subsequent year are related to revenue limit deficits and loss of ARRA, Reading First and other one-time funding

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

DATA ENTRY: 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 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,815,803.37	4,250,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		4,250,000.00	

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

<sup>2</sup>A 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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Available Reserves Percentage (Criterion 10C, Line 7)	3.1%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>

**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 (2009-10)	(8,544,534.00)	121,596,827.00		7.0%	Not Met
1st Subsequent Year (2010-11)	(18,426.00)	114,902,366.00		0.0%	Met
2nd Subsequent Year (2011-12)	(1,893,767.00)	118,482,982.00		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)

Deficit spending in the current year is a result of revenue limit deficits and one-time reductions enacted with ABX4 1 in July 2009 for which information was not available when the district budget was adopted in Jun 2009

**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 (2009-10)	14,510,650.87	Met
1st Subsequent Year (2010-11)	7,544,245.98	Met
2nd Subsequent Year (2011-12)	5,650,478.98	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 (2009-10)	296,129.52	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

Percentage Level	District ADA		
5% or \$58,000 (greater of)	0	to	300
4% or \$58,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

<sup>1</sup> 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.

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

<sup>3</sup> 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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B)	20,723	20,773	20,773
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	193,979,329.00	180,799,616.74	174,032,278.00
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)	193,979,329.00	180,799,616.74	174,032,278.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,819,379.87	5,423,988.50	5,220,968.34
6. Reserve Standard - by Amount (\$58,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>5,819,379.87</b>	<b>5,423,988.50</b>	<b>5,220,968.34</b>

**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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	5,819,380.57	5,424,000.00	5,221,000.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00	0.00	0.00
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)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	92,901.34	0.00	0.00
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)	5,912,281.91	5,424,000.00	5,221,000.00
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	3.05%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,819,379.87</b>	<b>5,423,988.50</b>	<b>5,220,968.34</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserves to the Standard**

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

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

**Explanation:**  
(required if NOT met)

---

**SUPPLEMENTAL INFORMATION**

---

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

Yes

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:

Approximately \$13.4 million in salaries, employee benefits, books/supplies, services/operating expenses and indirect costs are supported in the current year general fund budget by ARRA, Reading First and other one-time funds. Some positions are filled on one-year temporary contracts that expire with the funding, other positions will be eliminated as the funds expire and/or across the board salary decreases may be implemented to reduce salary costs in order to absorb the positions into the unrestricted general fund. The district will begin 2010-11 budget planning in January that will include discussions regarding expenses currently funded with one-time dollars.

**S3. Temporary Interfund Borrowings**

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

Yes

1b. If Yes, identify the interfund borrowings:

District anticipates it will borrow from funds 25 and 67 to meet year-end cash shortfalls resulting from deferrals of state apportionments

**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)?

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2009-10)	(11,636,914.00)	(11,152,529.00)	-4.2%	(484,385.00)	Met
1st Subsequent Year (2010-11)	(12,636,914.00)	(11,387,276.00)	-9.9%	(1,249,638.00)	Not Met
2nd Subsequent Year (2011-12)	(12,636,914.00)	(11,387,276.00)	-9.9%	(1,249,638.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2009-10)	127,011.00	127,011.00	0.0%	0.00	Met
1st Subsequent Year (2010-11)	127,011.00	127,011.00	0.0%	0.00	Met
2nd Subsequent Year (2011-12)	127,011.00	127,011.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2009-10)	1,296,961.00	1,262,098.00	-2.7%	(34,863.00)	Met
1st Subsequent Year (2010-11)	1,296,961.00	762,098.00	-41.2%	(534,863.00)	Not Met
2nd Subsequent Year (2011-12)	1,296,961.00	762,098.00	-41.2%	(534,863.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

Contributions increase from adopted budget in two subsequent years outside the standard because of one-time reduction in Special Ed MOE as a result of increased federal ARRA dollars

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

**Explanation:**  
(required if NOT met)



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

**Explanation:**  
(required if NOT met)

Transfers out are projected to decrease in the two subsequent years outside the standard as the district reduces contributions to Funds 11 and 14 for Adult Ed and Deferred Maintenance. Support of those programs will be paid either directly from the general fund as permitted under ABX3 4 or will be reduced as a result of on-going revenue limit deficits and loss of one time ARRA funds.

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

**Project Information:**  
(required if YES)

---

---

---

---

---

---

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2009
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	varies	03, 06, 11, 25- All rev obj codes	03, 06, 11, 25 - 7438/7439	6,336,285
Certificates of Participation	29	06-8625	06-7438/7439	60,213,670
General Obligation Bonds	29	51/8611-8614, 8571, 8660	51-7433/7439	154,880,000
Supp Early Retirement Program	4, 9 and 5	03-All	03/5800	3,104,925
State School Building Loans				
Compensated Absences	varies	all	all funds -obj codes 1000-3999	1,006,462

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2009
Lease Revenue Bonds	18	13-all	13-7438/7439	4,710,000

Type of Commitment (continued)	Prior Year (2008-09) Annual Payment (P & I)	Current Year (2009-10) Annual Payment (P & I)	1st Subsequent Year (2010-11) Annual Payment (P & I)	2nd Subsequent Year (2011-12) Annual Payment (P & I)
Capital Leases	1,285,618	1,087,851	1,017,756	562,139
Certificates of Participation	3,098,834	3,356,665	1,240,665	1,325,665
General Obligation Bonds	8,573,513	8,700,000	8,700,000	8,700,000
Supp Early Retirement Program	658,244	1,490,097	1,490,097	1,490,097
State School Building Loans				
Compensated Absences	100,000	75,000	75,000	75,000

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2008-09) Annual Payment (P & I)	Current Year (2009-10) Annual Payment (P & I)	1st Subsequent Year (2010-11) Annual Payment (P & I)	2nd Subsequent Year (2011-12) Annual Payment (P & I)
Lease Revenue Bonds	175,000	180,000	185,000	190,000
<b>Total Annual Payments:</b>	<b>13,891,209</b>	<b>14,889,613</b>	<b>12,708,518</b>	<b>12,342,901</b>
<b>Has total annual payment increased over prior year (2008-09)?</b>		<b>Yes</b>	<b>No</b>	<b>No</b>

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

The district contracts with other districts to provide student transportation services. The increase in debt from the prior year is a result of the purchase of new buses necessary to meet contract obligations. Revenues received from the contracts include funds to pay for the lease payments for the buses.

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	30,204,004.00	30,204,004.00
b. OPEB unfunded actuarial accrued liability (UAAL)	30,204,004.00	30,204,004.00
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.	Apr 01, 2009	Apr 01, 2009

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)		
Current Year (2009-10)	3,791,593.00	3,791,593.00
1st Subsequent Year (2010-11)	3,791,593.00	3,791,593.00
2nd Subsequent Year (2011-12)	3,791,593.00	3,791,593.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2009-10)	462,110.00	470,312.00
1st Subsequent Year (2010-11)	462,110.00	462,110.00
2nd Subsequent Year (2011-12)	462,110.00	462,110.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2009-10)	462,110.00	462,110.00
1st Subsequent Year (2010-11)	462,110.00	462,110.00
2nd Subsequent Year (2011-12)	462,110.00	462,110.00
d. Number of retirees receiving OPEB benefits		
Current Year (2009-10)	201	201
1st Subsequent Year (2010-11)	201	201
2nd Subsequent Year (2011-12)	201	201

4. Comments:

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

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

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

Yes
-----

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

No
----

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

No
----

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	3,625,443.00	3,625,443.00
b.	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
 Current Year (2009-10)  
 1st Subsequent Year (2010-11)  
 2nd Subsequent Year (2011-12)
- b. Amount contributed (funded) for self-insurance programs  
 Current Year (2009-10)  
 1st Subsequent Year (2010-11)  
 2nd Subsequent Year (2011-12)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	18,329,515.00	18,329,515.00
	18,329,515.00	18,329,515.00
	18,329,515.00	18,329,515.00
b.	18,329,515.00	18,329,515.00
	18,329,515.00	18,329,515.00
	18,329,515.00	18,329,515.00

4. Comments:

--

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

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

Yes

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions				

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

n/a

1b. Are any salary and benefit negotiations still unsettled?  
If Yes, complete questions 6 and 7.

No

**Negotiations Settled Since Budget Adoption**

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?  
If Yes, date of Superintendent and CBO certification:

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

n/a

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
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  
(2009-10)

1st Subsequent Year  
(2010-11)

2nd Subsequent Year  
(2011-12)

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

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

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

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

**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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

**Certificated (Non-management) - Other**

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

---



---



---



---



---



---



---

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

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

Yes
-----

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-management) FTE positions				

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

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?

No
----

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

n/a
-----

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date: 

--

End Date: 

--

5. Salary settlement:

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)



**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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

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

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

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


**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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

**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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

**Classified (Non-management) - Other**

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

---

---

---

---

---

---

---

---

---

---

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

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

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

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

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

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of management, supervisor, and confidential FTE positions				

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
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**

---

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

DATA ENTRY: Click the appropriate Yes or No button for items 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 funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

---

**End of School District First Interim Criteria and Standards Review**

---

SACS2009ALL Financial Reporting Software - 2009.2.0  
12/7/2009 5:19:08 PM

33-67082-0000000

First Interim  
2009-10 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-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - GOAL and FUNCTION account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. 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

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

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. 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) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

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

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

## SUPPLEMENTAL CHECKS

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

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

22) should agree with the ADA reported in Form RLI, Line 5b. PASSED

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

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

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

## EXPORT CHECKS

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

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

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

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

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

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

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

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

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

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



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

Checks Completed.





# **First Interim State SACS Forms**

**For the Period Ending October 31, 2009**

**Charter Schools Special  
Revenue Fund**

Page intentionally left blank.



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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	1,230,047.00	1,230,047.00	294,733.00	1,131,270.00	(98,777.00)	-8.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	450,000.00	450,000.00	New
3) Other State Revenue		8300-8599	20,446.00	130,822.00	28,764.00	132,947.00	2,125.00	1.6%
4) Other Local Revenue		8600-8799	131,475.00	131,475.00	30,382.37	131,608.00	133.00	0.1%
5) TOTAL, REVENUES			1,381,968.00	1,492,344.00	353,879.37	1,845,825.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	760,390.00	728,849.00	152,700.49	788,902.00	(60,053.00)	-8.2%
2) Classified Salaries		2000-2999	101,202.00	106,552.00	28,611.89	141,552.00	(35,000.00)	-32.8%
3) Employee Benefits		3000-3999	213,657.00	235,762.00	54,618.50	263,995.00	(28,233.00)	-12.0%
4) Books and Supplies		4000-4999	73,201.00	95,491.00	21,674.16	211,412.00	(115,921.00)	-121.4%
5) Services and Other Operating Expenditures		5000-5999	277,897.00	269,980.00	50,125.01	384,254.00	(114,274.00)	-42.3%
6) Capital Outlay		6000-6999	0.00	15,028.00	6,600.00	15,028.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,426,347.00	1,451,662.00	314,330.05	1,805,143.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(44,379.00)	40,682.00	39,549.32	40,682.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	127,011.00	127,011.00	0.00	127,011.00	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			(127,011.00)	(127,011.00)	0.00	(127,011.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(171,390.00)	(86,329.00)	39,549.32	(86,329.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	291,742.00	270,187.84		270,187.84	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)			291,742.00	270,187.84		270,187.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			291,742.00	270,187.84		270,187.84		
2) Ending Balance, June 30 (E + F1e)			120,352.00	183,858.84		183,858.84		
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	50,629.00	25,314.00		25,314.00		
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	180,099.00	158,544.84		158,544.84		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
Charter Schools General Purpose Entitlement - State Aid		8015	1,000,532.00	1,000,532.00	241,868.00	901,755.00	(98,777.00)	-9.9%
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	229,515.00	229,515.00	52,865.00	229,515.00	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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>1,230,047.00</b>	<b>1,230,047.00</b>	<b>294,733.00</b>	<b>1,131,270.00</b>	<b>(98,777.00)</b>	<b>-8.0%</b>
<b>FEDERAL REVENUE</b>								
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	0.00	0.00	450,000.00	450,000.00	New
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>450,000.00</b>	<b>450,000.00</b>	<b>New</b>
<b>OTHER STATE REVENUE</b>								
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%
Home-to-School Transportation	7230	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%
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	19,610.00	19,610.00	0.00	19,610.00	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%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	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)
Class Size Reduction Facilities	6200	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%
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	836.00	111,212.00	28,764.00	113,337.00	2,125.00	1.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>20,446.00</b>	<b>130,822.00</b>	<b>28,764.00</b>	<b>132,947.00</b>	<b>2,125.00</b>	<b>1.6%</b>
<b>OTHER LOCAL REVENUE</b>								
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	5,300.00	5,300.00	241.54	5,300.00	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	0.00	132.83	133.00	133.00	New
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	126,175.00	126,175.00	30,008.00	126,175.00	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%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>131,475.00</b>	<b>131,475.00</b>	<b>30,382.37</b>	<b>131,608.00</b>	<b>133.00</b>	<b>0.1%</b>
<b>TOTAL, REVENUES</b>			<b>1,381,968.00</b>	<b>1,492,344.00</b>	<b>353,879.37</b>	<b>1,845,825.00</b>		



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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	556,813.00	515,742.00	101,156.01	510,742.00	5,000.00	1.0%
Certificated Pupil Support Salaries		1200	33,978.00	64,868.00	13,780.48	64,868.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	123,796.00	119,710.00	37,764.00	213,292.00	(93,582.00)	-78.2%
Other Certificated Salaries		1900	45,803.00	28,529.00	0.00	0.00	28,529.00	100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>760,390.00</b>	<b>728,849.00</b>	<b>152,700.49</b>	<b>788,902.00</b>	<b>(60,053.00)</b>	<b>-8.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	31,731.00	31,475.00	8,495.86	31,475.00	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	69,471.00	75,077.00	20,116.03	110,077.00	(35,000.00)	-46.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>101,202.00</b>	<b>106,552.00</b>	<b>28,611.89</b>	<b>141,552.00</b>	<b>(35,000.00)</b>	<b>-32.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	62,732.00	65,155.00	12,001.81	82,708.00	(17,553.00)	-26.9%
PERS		3201-3202	15,917.00	16,473.00	4,029.79	34,353.00	(17,880.00)	-108.5%
OASDI/Medicare/Alternative		3301-3302	18,768.00	19,343.00	4,048.36	19,343.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	90,108.00	102,960.00	28,020.60	95,760.00	7,200.00	7.0%
Unemployment Insurance		3501-3502	2,583.00	2,675.00	543.92	2,675.00	0.00	0.0%
Workers' Compensation		3601-3602	20,300.00	21,018.00	4,271.71	21,018.00	0.00	0.0%
OPEB, Allocated		3701-3702	3,249.00	8,138.00	1,270.31	8,138.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	432.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>213,657.00</b>	<b>235,762.00</b>	<b>54,618.50</b>	<b>263,995.00</b>	<b>(28,233.00)</b>	<b>-12.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	6,864.00	25,661.00	17,946.63	25,661.00	0.00	0.0%
Books and Other Reference Materials		4200	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Materials and Supplies		4300	55,837.00	55,415.00	3,727.53	155,336.00	(99,921.00)	-180.3%
Noncapitalized Equipment		4400	5,500.00	9,415.00	0.00	25,415.00	(16,000.00)	-169.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>73,201.00</b>	<b>95,491.00</b>	<b>21,674.16</b>	<b>211,412.00</b>	<b>(115,921.00)</b>	<b>-121.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,400.00	10,400.00	0.00	2,400.00	8,000.00	76.9%
Dues and Memberships		5300	415.00	415.00	0.00	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	105,705.00	105,705.00	38,962.46	105,705.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,516.00	18,516.00	5,970.23	18,516.00	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	77,113.00	74,214.00	(0.37)	74,214.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	49,384.00	44,366.00	1,629.94	166,640.00	(122,274.00)	-275.6%
Communications		5900	16,364.00	16,364.00	3,562.75	16,364.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>277,897.00</b>	<b>269,980.00</b>	<b>50,125.01</b>	<b>384,254.00</b>	<b>(114,274.00)</b>	<b>-42.3%</b>

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)
<b>CAPITAL OUTLAY</b>								
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	15,028.00	6,600.00	15,028.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	15,028.00	6,600.00	15,028.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,426,347.00	1,451,662.00	314,330.05	1,805,143.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	127,011.00	127,011.00	0.00	127,011.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			127,011.00	127,011.00	0.00	127,011.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(127,011.00)	(127,011.00)	0.00	(127,011.00)		