



2009-10

Second Interim Report For the Period Ending January 31, 2010

Business Services

March 16, 2010

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

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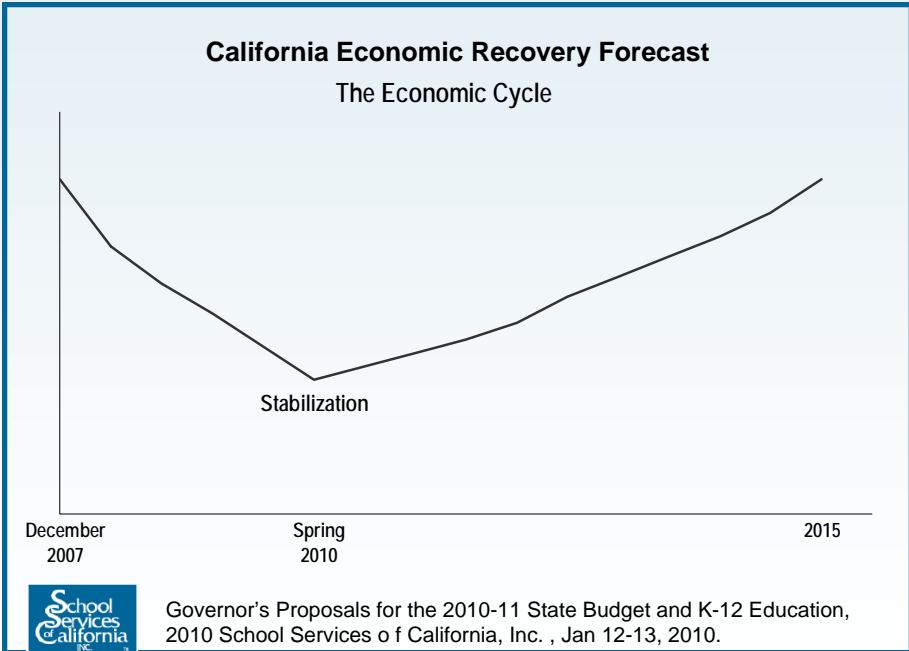
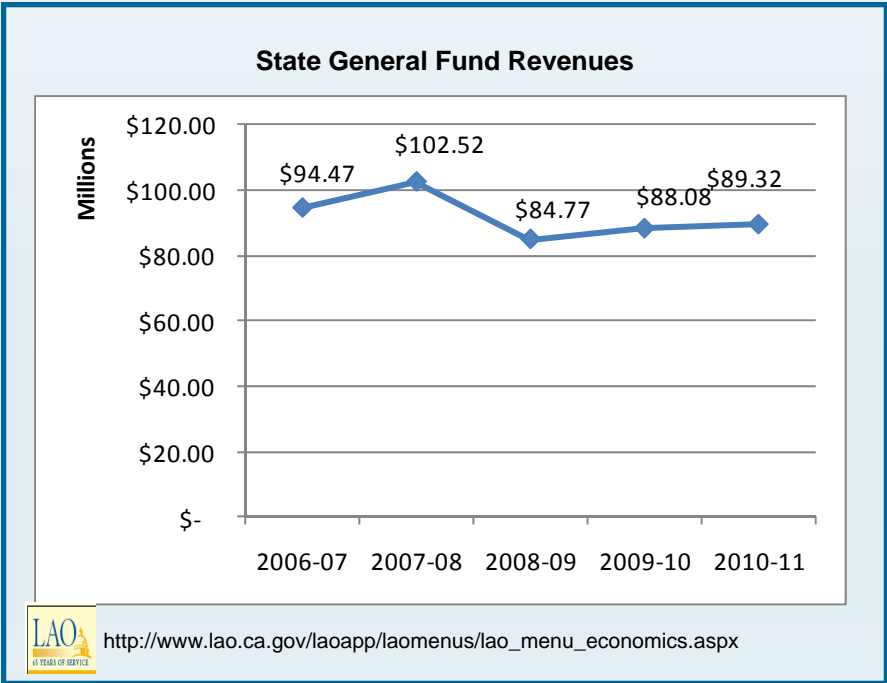
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State Budget Outlook

Budget shortfalls continue to plague the state. The 2010-11 January Budget presented by the Governor on January 8, 2010 addresses a \$19.9 billion revenue shortfall through a variety of solutions. \$3.9 billion will be transferred to the state's general fund from alternative funds, \$6.9 billion is projected in additional federal revenues, \$0.6 billion is projected to come from fund shifts, and \$8.5 billion is attributed to expenditure cuts. The January Budget did not impose any mid-year cuts for 2009-10 on K-12 education, however all state funded programs including K-12 education will need to begin planning now for reductions to expenditures in order to be prepared for additional on-going reductions in funding proposed for 2010-11.

While no new cuts to 2009-10 funding were proposed in the January Budget, districts continue to feel the impact of revenue shortfalls at the state level in the form of apportionments that have been recaptured and used for other purposes and deferred payments. Assembly Bill ABX3 4 enacted in July 2009 provided for the reversion (reduction) of \$1.6 billion in Proposition 98 appropriations for categorical programs for the 2008-09 fiscal year and appropriated an equal amount of 2009-10 funds to repay the 2008-09 reductions. In November, the legislature passed ABX3 56 which authorized the state to allocate \$355 million of the 2009-10 funds appropriated in ABX 3 4 to fund the Quality Education Investment Act (QEIA) obligation which was not fully funded in the 2009-10 budget act. This legislation caused CDE to reduce allocations for several programs included in the original 2009-10 \$1.6 billion ABX3 4 appropriation resulting in a cut to school districts. To off-set the additional cut, the State has



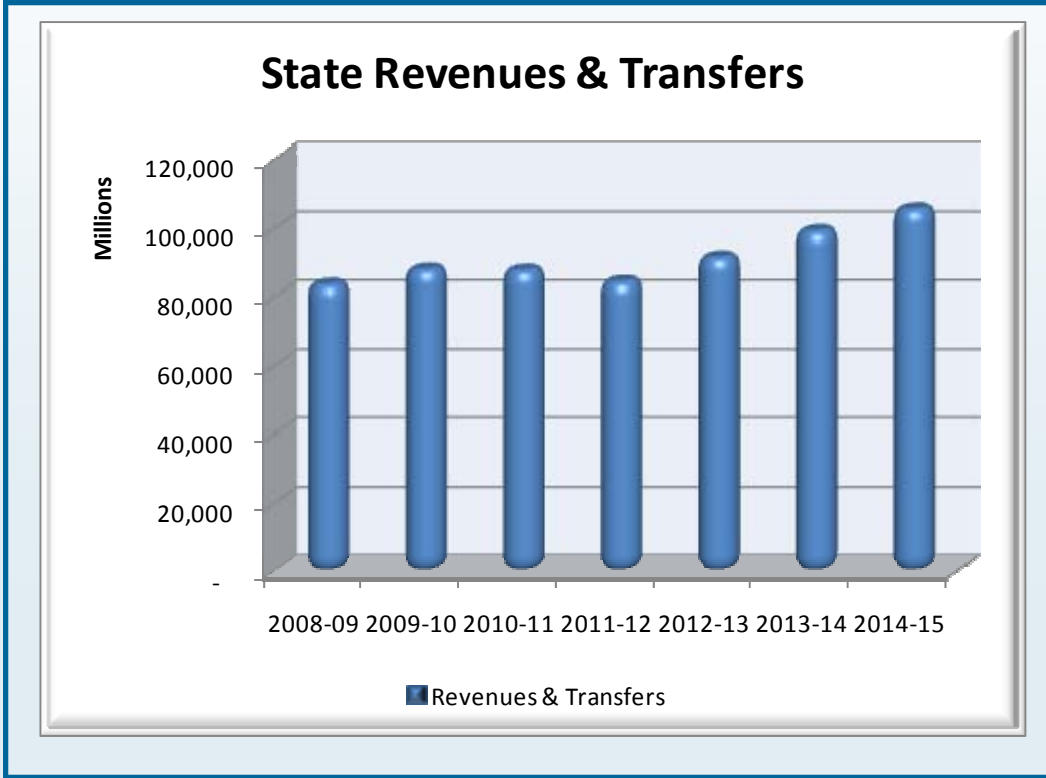
promised it will backfill the recaptured funds with American Recovery and Reinvestment Act State Fiscal Stabilization Funds (ARRA SFSF). However, the additional SFSF funds will only be available after 75% of the funds currently distributed have been spent state-wide.

In January, the State Controller announced that year-to-date revenue receipts were about 1% higher than projected, but that will cash continue to be a concern. The Controller stated that state cash reserves are projected to be insufficient to pay obligations by summer. In the area of jobs, the state will continue to suffer from high unemployment with the Department of Finance forecasting the unemploy-



ment rate to stay above 11% through 2011.

The state is projected to end the 2009-10 fiscal year with a negative general fund balance of \$3.9 billion. \$1.5 billion will be reserved for encumbrances and a negative \$5.4 billion reserved for economic uncertainties. The state is anticipating it will have no funds set aside in the Budget Stabilization Account by June 30th.



Executive Summary

BACKGROUND

The Education Code of the State of California requires that school districts submit interim financial reports at least twice a year to their County Office of Education. The second interim report reflects the current financial status of the district as of January 31 as well as current year budget revisions based on expenditure and revenue trends and other available information. The second interim report must be approved by each district's Governing Board by March 17th each year. More concrete data is available for the second interim financial report than was available for the first interim report presented in December. In a typical year, budget projections contained in the second interim report should be closely aligned with final actual revenues and expenses reported at year-end.

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

After the adoption of the district's 2009-10 budget in June 2009, the state approved an amendment to its 2009-10 budget that increased the K-12 revenue limit deficit factor to 18.355% and included an additional one-time \$252.83 per ADA reduction to revenue limit funding. Hemet Unified's Governing Board approved budget revisions for these changes in September. Subsequently, the release of the P-1 Principal Apportionment in mid-February revised the per ADA reduction slightly to \$252.99 per ADA and that change is included in the revenue projections contained in this report.

This Second Interim report includes combined general fund revenue decreases totaling \$2.7 million to federal, state, and local revenues. Reductions are based on award notices, changes in projected revenues, and for changes in accounting for ARRA funds. Total award amounts for American Recovery and Reinvestment Act (ARRA) revenues have been reduced to approximately 50%, the amount the district plans to spend in the current year.

Budgets for expenditures are being reduced by \$3.7 million, primarily related to adjustments to ARRA budgets for amounts to be spent in 2010-11. Expense budgets in most cases have been estimated to cover potential obligations based on current trends, encumbrances, and vacant positions. In some categorical programs, budgets may reflect the amount of a total grant award, although the district may plan to spend the funds over multiple years and as a result, may not be fully expended by the end of the current year.

The changes to both revenue and expenditure budgets at Second Interim result in a projected reduction to the ending fund balance of \$13.4 million by June 30th. This is a decrease of approximately \$1 million from the First Interim report when deficit spending was projected at \$14.4 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, budgeting of restricted carry over balances and deficits to all state revenue of nearly 20% from 2007-08 levels.

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.

SECOND INTERIM SUMMARY

Changes from the January 31 board approved budget:

- Federal, State and local revenue decrease by \$2.70 million
- Expenditures decrease by \$3.67 million
- Contributions from the Unrestricted General Fund to restricted resources are increased by \$207,500
- The Combined General Fund projected ending balance expected to improve by an additional \$965,000

<u>Combined General Fund</u>	<u>Millions</u>
Revenue Limit	\$ 0.00
Federal, State, and Local Revenue	(2.70)
Sources/Transfers In	0.00
Change in Revenue	\$ (2.70)
Change in Expenditures/Uses	\$ (3.67)
Change in Fund Balance	\$ 0.97



General Fund

SECOND INTERIM BUDGET REVISIONS

UNRESTRICTED GENERAL FUND

Revenues

Hermet Unified School District's Unrestricted General Fund revenues were projected to be \$128.4 million in the 2009-10 budget adopted in June 2009. In the First Interim report approved in December, the budget was revised to \$124.2 million. In this Second Interim report, budgeted revenues are being reduced by \$343,000 for a revised total of \$123.8 million.

Overall, budgets for Unrestricted General Fund revenue revenues are being decreased by \$343,069. Revenue limit sources show an increase of \$761,477 for revised deficit factors and per ADA reductions applied to transfers out for Special Education ADA and for changes to other components of the district's revenue limit funding were recalculated.

Also, at this time, budgets for unrestricted federal revenues are being increased by \$470,400 for Medicare Administrative Activities (MAA) reimbursements received to-date. State revenue is projected to decrease just under \$1 million for recapture of apportionments from several Tier III programs to support QEIA districts. Revenues related to the former Arts and Music Block Grant, Supplemental Counseling, Math and Reading Professional Development, Teacher Credentialing (BTSA), and School Safety were among those programs whose funding was reduced to fund QEIA. Local revenue budgets are being decreased by \$575,400. Local revenue decreases are related to other districts' field trips that have been cut back and lower than anticipated projected revenues from Print Shop sales.

Expenditures

Budgeted expenditures in the Unrestricted General Fund were projected to be \$117.1 million in the 2009-10 budget originally adopted in June 2009. In the First Interim report, expenditure budgets were revised to \$120.3 million. For Second Interim budget revisions, staff is proposing a decrease of over \$1.2 million to ex-

Summary of Unrestricted General Fund Revenues, Expenditures and Fund Balance

<u>Unrestricted General Fund</u>	<u>Adopted Budget</u>	<u>Jan 31 Budget</u>	<u>Second Interim Revisions</u>	<u>Second Interim Revised Budget</u>
Beginning Balance	8,707,303	16,107,206	-	16,107,206
a Revenues	128,362,306	124,185,539	(343,069)	123,842,470
b Expenses	117,077,914	120,340,229	(1,222,451)	119,117,778
Other Sources/ Uses				
c Contributions	(12,933,875)	(12,395,344)	(207,542)	(12,602,886)
a-b+c Excess/(Deficit)	(1,649,483)	(8,550,034)	671,840	(7,878,194)
Ending Balance	7,057,820	7,557,172	671,840	8,229,012
Reserves & Designated Balances	7,057,820	7,557,172	671,840	8,229,012



pense budgets. Salaries and benefits related to counselor costs formerly funded by the Supplemental Counseling Grant are being reduced by \$538,400 as those costs are transferred to ARRA Stabilization funds in the Restricted General Fund. The budget for Books and Supplies is recommended to be decreased by \$140,000 also related to the QEIA cut.

Services and Operating Expenses budgets are projected to decrease by \$456,000. \$670,000 in reductions related to other district field trip expenses, payments to Advanced Pathway and utilities are offset by \$214,000 in increased expenses for Print Shop copier leases and miscellaneous contracted services costs.

No changes to Capital Expenditure budgets are proposed at this time, while the budget for Indirect Costs is anticipated to decrease by \$88,000. The decrease in this expenditure category is related to additional allowed indirect charges from categorical programs in the Restricted General Fund and other district funds. Indirect costs charged to restricted programs reduce expenses in the Unrestricted General Fund.

Sources/Uses/Contributions

The Transfers In/Other Sources category is where revenues transferred in from other funds or proceeds from capital leases are recorded. No changes are proposed to this revenue related category at this time.

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. There are no changes to budget amounts in this category in the Second Interim report.

Finally, a \$207,500 increase is made to Contributions to Special Education to off-set the reduction to revenue limit transfers.

Fund Balance

The combined changes to revenues, expenditures, and other sources/uses in the Unrestricted General Fund results in a decrease to the current year's projected deficit spending. The Unrestricted General Fund's ending balance is projected to be \$8.2 million at year-end compared to the \$7.6 million ending balance projected in the First Interim report. The ending fund balance is made up of \$5.7 million for economic uncertainties, \$338,000 for stores and revolving cash, and \$2.2 million in various unrestricted 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 Second Interim projection are anticipated to total \$53.1 million. This is a decrease of \$2.36 million from the amounts budgeted as of January 31. Revenue limit funding directly related to ADA transfers to special education resources is reduced by almost \$800,000. The funding reduction is a result per ADA funding reductions applied to the transfer calculations that was not taken into account previously.

Federal revenues are recommended to be reduced by just under \$4 million. Reductions are related to a change in the practice of fully budgeting all revenues that will be spent over multiple years in the year of the award regardless of whether or not the district expects to fully spend the funds in the current year. The change in accounting practice has been applied to revenue budgets for ARRA funds which have been reduced to approximately 50% of their total award with the remaining 50% budgeted in 2010-11 based on the district's spending plan.



The budget for restricted state revenues is projected to be increased by \$55,000 for unanticipated prior year adjustments to lottery earnings. Local revenue budgets are being increased by \$2.3 million for the balance of transportation services contracts that were approved after adoption of the district's budget in June 2009, including a contract with Perris High School for Severely Handicapped transportation.

EXPENDITURES

Restricted General Fund expenditures are projected to decrease by a total of \$2.4 million in the district's Second Interim report. Decreases have been made to ARRA expenditure budgets to correspond with ARRA revenue budget reductions, primarily in the certificated salaries and contracted services categories. The decreases in ARRA budgets are off-set in part by increases to Transportation expenditures for additional contracts. Budget increases were also made for salaries and benefits for counselor positions, and supplies to accommodate expenses transferred from the Unrestricted General Fund due to cuts in current year allocations for the State's QEIA obligations. These increases further off-set portions of the ARRA related budget decrease

SOURCES/USES/CONTRIBUTIONS

Contributions to special education programs from the Unrestricted General Fund are projected to increase by \$207,500, off-setting the decrease in revenue limit transfers for Special Education ADA.

FUND BALANCE

The restricted general fund ending fund balance is being increased by \$293,483 over First Interim projections. The additional ending balance for revenues in excess of projected expenditures is in the Transportation accounts. The ending balance for the Restricted General Fund is projected to be \$7.2 million by year end and 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	Jan 31 Budget	Second Interim Revisions	Second Interim Revised Budget
Beginning Balance	10,683,156	12,756,783	-	12,756,783
a Revenues	46,899,995	55,422,235	(2,357,264)	53,064,971
b Expenses	63,205,462	72,555,631	(2,443,205)	70,112,426
c Other Sources/Uses Contributions	11,763,925	11,324,592	207,542	11,532,134
a-b+c Excess/(Deficit)	(4,541,542)	(5,808,804)	293,483	(5,515,321)
Ending Balance	6,141,614	6,947,979	293,483	7,241,462
Reserves & Designated Balances	6,141,614	6,947,979	293,483	7,241,462
Undesignated Balance	-	-	-	-



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Charter School Fund

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

No changes have been made to revenue projections for the district's charter school fund. Total revenue for the Hemet Academy for Academics and Applied Technology remains at \$1.85 million at Second Interim.

EXPENDITURES

Total expenditures for Hemet Unified charter schools also remain unchanged from First Interim projections. Total expenditures remain budgeted at \$1.35 million including \$450,000 budgeted for the Western Science Charter School start up expenses.

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 for Fund 09 for the 2009-10 fiscal year is \$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	Jan 31 Budget	Second Interim Changes	Second Interim Revised
Beginning Balance	\$ 291,742	\$ 270,188	\$ -	\$ 270,188
Revenues/Sources/Contributions	\$ 1,492,344	\$ 1,845,825	\$ -	\$ 1,845,825
Expenses/Uses	\$ 1,553,358	\$ 1,932,154	\$ -	\$ 1,932,154
Excess/(Deficit)	\$ (61,014)	\$ (86,329)	\$ -	\$ (86,329)
Ending Balance	\$ 230,728	\$ 183,859	\$ -	\$ 183,859
Reserves & Designated Balances	\$ 230,728	\$ 183,859	\$ -	\$ 183,859
Undesignated Balance	\$ -	\$ -	\$ -	\$ -

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

Described below are recommended budget changes to other district funds. The table below is a summary of the proposed Second Interim revised budgets for all other district funds.

Fund 12– Child Development revenues in Fund 12 are being increased by a total of \$90,000 for anticipated expenses and reimbursements related to the Child Care Food Program for PreSchool meals.

Fund 13– Cafeteria Fund revenues in Fund 13 are being decreased by a total of \$82,379. Federal meal reimbursement are increased by \$406,979, while state and local revenues from student fees and charges to other programs are projected to be \$489,358 lower than anticipated in the 2009-10 adopted budget. The budget for expenditures is being decreased by \$674,259 for lower than projected expenses. The Cafeteria Fund's ending fund balance is anticipated to be \$3,112,742 by June 30th.

Fund 21—Building Fund will have a \$200,000 increase to revenues as adjustments are made to the budget for the fund's projected interest earnings. Expenditure budgets are being increased by the same amount.

Fund 25– Developer Fees Fund will see an increase to revenues and expenditures totaling \$106,507. The increase is for unanticipated developer fee payments received as of January 31 that were not previously accounted for.

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

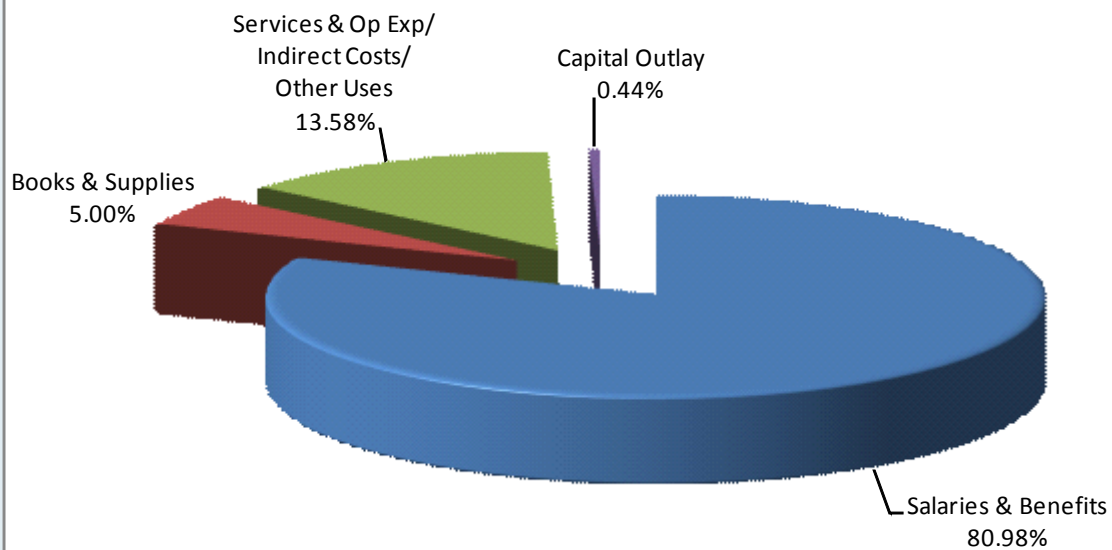
Summary of Other Funds Revenues, Expenditures and Fund Balances					
	Fund 11 Adult Education	Fund 12 Child Development	Fund 13 Cafeteria Special Revenue	Fund 14 Deferred Maintenance	Fund 17 Special Reserve Other Than Capital Outlay
Revenue/Sources	\$ 653,044	\$ 1,707,574	\$ 10,196,603	\$ 723,086	
Expenses/Uses	\$ 685,394	\$ 1,797,574	\$ 9,577,449	\$ 1,173,086	\$ -
Change in Fund Balance	\$ (32,350)	\$ (90,000)	\$ 619,154	\$ (450,000)	\$ -
Beginning Fund Balance	\$ 314,897	\$ 95,837	\$ 2,493,588	\$ 1,406,121	\$ 117,901
Ending Fund Balance	\$ 282,547	\$ 5,837	\$ 3,112,742	\$ 956,121	\$ 117,901
	Fund 21 Building Fund (Measures E & T)	Fund 25 Developer Fees	Fund 35 State School Building Fund	Fund 40 Reserve for Capital Outlay	Fund 67 Self-Insurance (Foundation & W/C)
Revenue/Sources	\$ 400,000	\$ 664,596	\$ 838,305	\$ 21	\$ 18,791,625
Expenses/Uses	\$ 33,947,981	\$ 5,302,123	\$ 2,903,655	\$ 19,283	\$ 17,313,683
Change in Fund Balance	\$ (33,547,981)	\$ (4,637,527)	\$ (2,065,350)	\$ (19,262)	\$ 1,477,942
Beginning Fund Balance	\$ 33,547,981	\$ 4,637,527	\$ 2,065,350	\$ 19,262	\$ 7,170,706
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 8,648,648



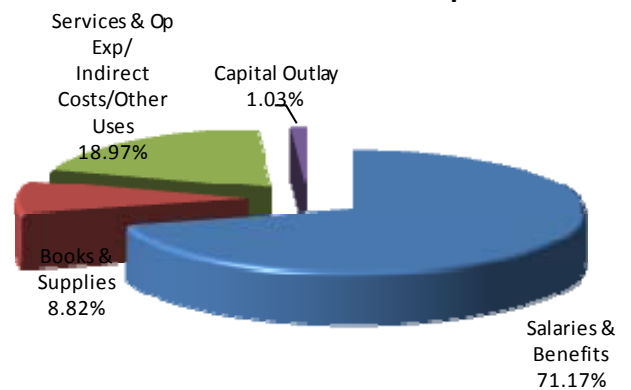
Charts

Expenditures

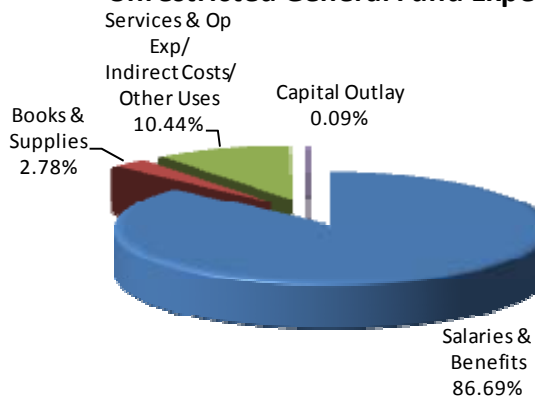
Combined General Fund Expenses



Restricted General Fund Expenses



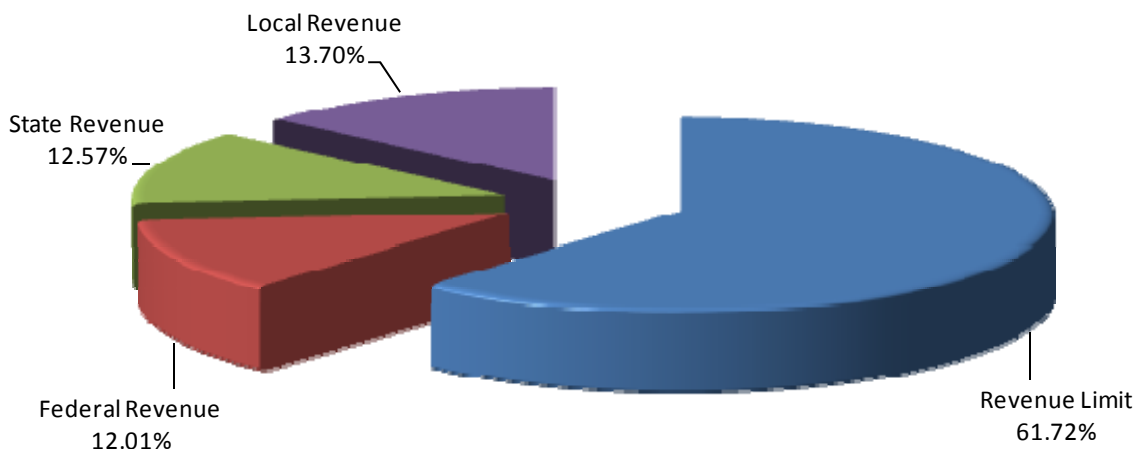
Unrestricted General Fund Expenses



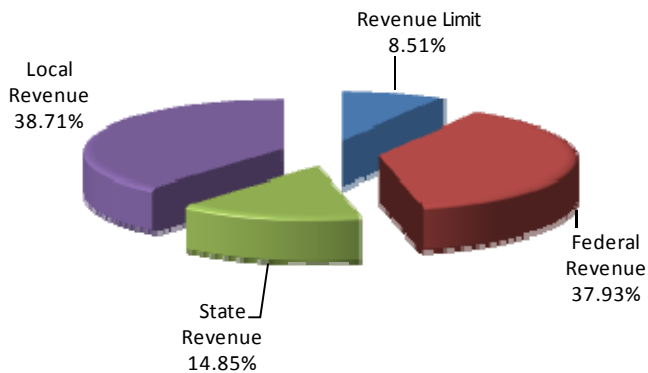
Charts

Revenues

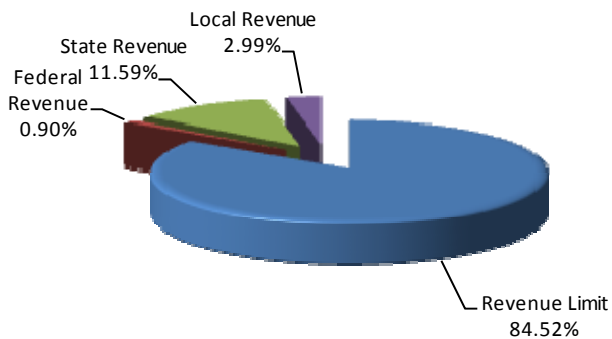
Combined General Fund Revenues



Restricted General Fund Revenues



Unrestricted General Fund Revenues



ENROLLMENT AND ADA

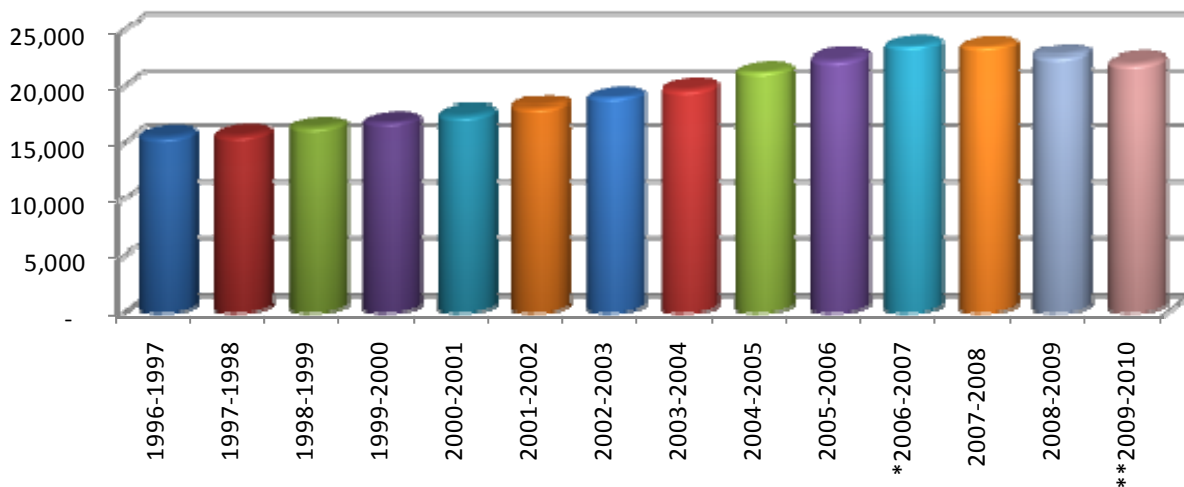
As was reported in the 2009-10 First Interim report, declining enrollment continues to impact Hemet Unified. The district does not anticipate it will see a return to the rate of enrollment growth it experienced between 2003-04 and 2006-07 for at least the next several years. The district's 2009-10 adopted budget projected a 2.4 percent decrease in enrollment for 2009-10 from the prior year. It was expected enrollment would drop to 22,134 from the 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 and 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. As of January 28th, the district has seen an additional loss of 68 students.

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 allowed Hemet's ADA rate to grow to approximately 95.0% where it has remained through January 2010. 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 year-end 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 state revenue 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 \$12.5 million. To meet cash obligations the district adopted a resolution on January 19th authorizing participation in a mid-year Tax Revenue Anticipation Note program (TRANs). The mid-year TRANs will be sufficient to cover the anticipated year-end cash shortfall.

\$200,000 from the Developer Fee Fund and \$100,000 from the General Fund provided a temporary cash loan to Fund 12—Child Development earlier in the year. Both funds were repaid in in January. However, cash reserves in this fund are expected to remain low and district staff will continue to monitor it, along with any other funds that have potential cash flow concerns, and process temporary interfund loans as necessary.

ENDING FUND BALANCE

As indicated in the table below, the district's 2009-10 adopted budget projected the Combined General Fund's ending balance to be \$13.2 million by June 30, 2010. After all 2008-09 transactions had been accounted for, as well as the impacts of state revenue deficits imposed in July 2009, the district revised its General Fund ending balance upward by \$1.3 million in the First Interim report approved in December 2009. With budget revisions recommended in this Second Interim report, the district anticipates it will be able to add another \$959,823 to its 2009-10 projected ending balance for the Combined General Fund. \$5.7 million will be designated for the required 3.0 percent reserve for economic uncertainty. Other designations and legally restricted balances will make up the remaining \$9.75 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 Second Interim 2009-10

	Adopted Budget	First Interim Revised Budget	Second Interim Revised Budget
Net Increase/(Decrease)	\$ (6,191,025)	\$ (14,353,338)	\$ (13,393,515)
Beginning Fund Balance	19,390,459	28,863,989	28,863,989
Ending Fund Balance	\$ 13,199,434	\$ 14,510,651	\$ 15,470,474
Reserves/Designations			
3% Reserve for Economic Uncertainty	\$ 5,680,848	\$ 5,819,381	\$ 5,714,770
Unrestricted Carry Over Balances	1,014,312	1,404,979	2,854,133
Revolving Cash	25,000	25,000	25,000
Stores Inventory Reserve	337,660	313,312	313,312
Redevelopment	1,189,993	1,578,998	1,578,998
Legally and/or Restricted Carry Over	4,951,621	5,368,981	4,984,261
Total Reserves/Designations	\$ 13,199,434	\$ 14,510,651	\$ 15,470,474



Status of 2009-10 Budget Reductions

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

		2009-10 Reductions
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
Total		\$ 11,528,200



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Multi-Year Projections and Assumptions

REVENUE

The district's multi-year projections for the 2009-10 Second Interim report incorporate many of the recommendations and projections included in the Governor's January budget proposal, as well as recommendations provided by School Services of California (SSC) and the Riverside County Office of Education (RCOE). A negative .38% cost-of-living adjustment (COLA) rate for state revenues for 2010-11 included in the Governor's January budget proposal was used in the district's multi-year projections. For the 2011-12 year, while a 1.80% COLA increase is projected by School Services, the Riverside County Office of Education has suggested districts not apply the increase to revenue projections because of uncertainty that the state will be able to fund the COLA. The district has used the more conservative factor of 0.00% in its multi-year projections for Second Interim.

In addition to the projected COLA changes, a 18.355% deficit for all years has been factored in to revenue limit projections along with a \$250.00 per ADA reduction. Because of a continued projected decline in enrollment, the district assumes its revenue limit will be funded on prior year ADA for the current and two subsequent years.

The district's Second Interim multi-year projections reflect changes in other state revenues commensurate with COLA recommendations for 2010-11 and 2011-12. Both the 2010-11 and 2011-12 fiscal years include reductions related to the assumption that carry over balances and one-time funding budgeted in the prior year will be spent down. No changes are projected for federal and local revenues except for the fall off of approximately \$4 million in ARRA funds in 2011-12.

EXPENDITURES

Approximately \$19.9 million in reductions to combined general fund expenditures in 2010-11 are assumed. \$19.2 million is related to items in a budget reduction plan that was approved by the Governing Board at their February 3, 2010 meeting. The remaining \$0.7 million is associated with prior year one-time revenues. Included in the budget reduction plan are reductions in the number of positions, reductions to various programs, salary roll-backs, a shortened work year, and reduced support services. A complete list of items along with the associated savings is included in the appendix of this report.

As part of the 2010-11 budget reduction plan, management and confidential employees agreed to a 6.5% salary reduction to be comprised of a combination of salary rollbacks and work year reductions. Cabinet members have also agreed to an 8% reduction for 2010-11 in compensation in the form of elimination of annuity payments made on their behalf. Both these agreements were approved by the Governing Board at their March 2, 2010 meeting. Cabinet members had also previously agreed to a 1.5% compensation reduction or payback for the period February 1, 2010 through June 30, 2010.

Classified employees have tentatively agreed to a 6.5% reduction in salaries, also in a combination of salary rollbacks and work year reductions. The CSEA bargaining unit is expected to vote on this proposal in

Multi-Year Projections -Assumptions			
	2009-10	2010-11	2011-12
COLA *	4.25%	-0.38%	0.00%
COLA Deficit	18.355%	18.355%	18.355%
Per ADA RL Reduction	\$ (252.99)	\$ (250.00)	\$ (250.00)
New Schools	0	0	0
Growth	-2.80%	-1.73%	0.00%
Enrollment	22,057	21,676	21,676
ADA	20,722.47	20,363.97	20,363.97
ADA %	93.95%	93.95%	93.95%
Funded ADA	21,525.15	20,800.49	20,441.99
Salary Increase	0.00%	0.00%	0.00%
Step & Column	1.60%	1.60%	1.60%
Budget Plan Reductions		(19,156,000)	

* 2011-12 COLA is projected to be 1.8% but district did not include any increases to state revenues based on COLA for 2011-12 due to state's likely inability to fund COLA



mid-March. Certificated bargaining unit members have not come to an agreement on salary reductions and on March 2, the board approved a resolution authorizing the district to issue lay-off notices for the 2010-11 year to certificated staff totaling 144 full-time equivalents (FTE's) and not to renew the contracts of another 38 employees working under one-year temporary agreements.

Costs related to employee step and column movement 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. An increase from 0.03% to 0.072% for unemployment insurance beginning July 1, 2010 has been included in the district's multi-year projections. Because of a cap on Health and Welfare costs paid on behalf of employees by the district, no increase to those costs are included.

Positions funded with ARRA dollars are transferred back to the Unrestricted General Fund in 2011-12 and all other ARRA paid expenses were assumed to be reduced as the funds expire. The district will need to evaluate whether to continue to support all costs currently being funded with ARRA dollars or eliminate them when this revenue source is exhausted. With the expenditure reductions and other cost saving measures mentioned, the multi-year projections show the district will be able to avoid deficit spending in the unrestricted general fund in 2010-11, but deficit spending will return again in 2011-12 without new revenues or budget reductions at that time.

Unspent categorical balances that were recorded as either deferred revenues or legally restricted ending fund balances in the restricted general fund at the end of 2008-09 totaled \$17.8 million. Unspent balances, with the exception of some ARRA and redevelopment funds, have been fully re-budgeted in 2009-10 in various expenditure categories. Programs with prior year unspent balances budgeted in 2009-10 include ARRA Stabilization, EIA, and Title I. Anticipated prior year ending balances are included in budgets for both out-years in the district's multi-year projections and are projected to be related to EIA, restricted lottery, MediCal reimbursement, redevelopment, and the remaining ARRA funds. Budgeting of prior year projected ending balances results in deficit spending in the restricted portion of the general fund in all three years of the projection.

Aside from the required 3% reserve for economic uncertainty, nearly all other reserve balances are expected to be spent down by the end of 2011-12. The Combined General Fund ending balance is projected to fall from an estimated \$15.47 million at the end of 2009-10 to \$8.3 million at the end of 2011-12. At that time, there will be \$5.1 million set aside for the district's 3% reserve and \$338,312 reserved for stores and cash in banks. In addition, it is projected \$1.85 million will remain in the restricted general fund as legally restricted or designated balances and \$1.02 million in the unrestricted general fund as miscellaneous carry overs and designated balances.

ARRA IMPACT

In total, the district has \$15.7 million in American Recovery and Reinvestment Act (ARRA) dollars in the restricted general fund available to be spent by September 2011. More than half of the ARRA funds are dedicated to Special Education students or as additional Title I dollars. \$ 7.5 million of the total ARRA funds are in the form of State Fiscal Stabilization Funds (SFSF) and can be used for any educational purpose. The district is currently using ARRA SFSF to pay for librarians, elementary music teachers, and resource officers, all of which were on original budget cut lists for 2009-10. Additional kindergarten teachers to reinstate Option 1 kindergarten, as well as instructional materials and professional development expenses are being paid for from ARRA Title I funds. Special Education ARRA funding is being used to reduce the federal maintenance of effort (MOE) in the current year and is covering the cost of special education staff and non-public schools. In 2010-11, Special Education ARRA funding will be subject to supplanting restrictions and can only be used for new, one-time expenditures including, supplies, equipment, and professional development.

In the First Interim report, the district budgeted the full amounts awarded for ARRA funds according to accepted accounting practices, despite the district's intent to only spend 50% of the funds in the current year. 50% of ARRA funds that were expected to be unspent by the end of the 2009-10 were included in the 2010-11 budget in the First Interim's multi-year projections. In this Second Interim report, 2009-10 ARRA budgets are reduced to just under 50% of the total award in order to more accurately reflect amounts anticipated to be actually spent by June 30, 2010. ARRA funds now account for nearly \$4.1 million in 2009-10 federal reve-



ARRA Proposed Spending Plan - 2009-10 Second Interim Revision

	2009-10 First Interim Budget	2009-10 Second Interim Revised Budget	2010-11 Projected Budget
Beginning Balance (SFSF)	\$ 7,523,381	\$ 7,523,381	\$ 4,267,828
Revenue			
Title I	\$ 2,666,579	\$ 1,333,289	\$ 1,333,290
IDEA	5,104,877	2,552,438	2,552,439
IDEA PreSchool	169,337	84,668	84,669
IDEA	231,310	115,655	115,655
Total Revenue	\$ 8,172,103	\$ 4,086,050	\$ 4,086,053
Total Available	\$ 15,695,484	\$ 11,609,431	\$ 8,353,881
Expenses			
Certificated Salaries	\$ 4,988,106	\$ 2,657,018	\$ 2,615,175
Classified Salaries	362,445	399,180	405,567
Employee Benefits	507,343	976,765	992,393
Books/Supplies	2,422,456	168,744	2,882,090
Operating Costs	1,940,119	2,422,705	1,041,200
Capital Outlay	-	-	-
Indirect Costs	699,738	717,191	417,456
Total Expenses	\$ 10,920,207	\$ 7,341,603	\$ 8,353,881
Fund Bal Change (SFSF)	\$ (2,748,104)	\$ (3,255,553)	\$ (4,267,828)
Ending Balance (SFSF)	\$ 4,775,277	\$ 4,267,828	\$ -

nues budgeted in the restricted general fund and make up \$4.3 million of the 2009-10 restricted ending balance. ARRA dollars also account for \$7.3 million in 2009-10 expenditures, down from \$10.92 million budgeted at First Interim. \$4.3 million is projected to remain in the restricted ending balance to be held for use in 2010-11.

In 2010-11, the remaining \$4.1 million of ARRA related revenues not in the ending balance are included in federal revenue projections and \$8.35 million in ARRA funded expenses are contained in the expenditure budget projections.

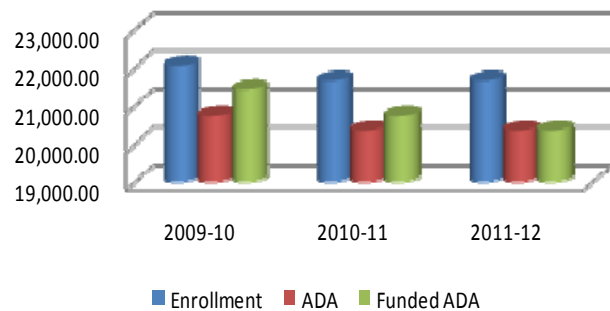
ENROLLMENT AND ADA

Enrollment projections assume a decline of 725 students in 2010-11. No change in enrollment is projected at this time from 2010-11 to 2011-12. While the Western Center 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 school's anticipated 180 students. As more concrete enrollment information is available for the new charter school, 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 throughout the three-year projection period, especially those expenditures paid from one-time and carry over funds. The district should continue 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.

**Multi-Year Projections
Enrollment, ADA & Funded ADA**



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Summaries and Reports

- A.General Fund Summaries
- B.Cash Flow Projection
- C.Multi-Year Projections
- D.2010-11 Budget Reduction Plan



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**HEMET UNIFIED SCHOOL DISTRICT
2009-10 2nd Interim
Combined General Fund Cash Flow**

		JULY Actuals		AUG Actuals		SEPT Actuals		OCT Actuals		NOV Actuals		DEC Actuals		JAN Actuals	
A. BEGINNING CASH		2,065,626.29		33,685,611.44		36,525,690.12		26,396,313.27		28,723,662.98		21,586,790.55		30,518,204.14	
B. RECEIPTS:															
Revenue Limit															
State Aid 8011	8011	2,331,941.00	2.77%	0.00	0.00%	7,350,660.00	8.73%	9,878,554.00	11.73%	3,682,796.00	4.37%	10,670,886.00	12.67%	11,018,524.00	13.09%
Property Tax	8020-8089	1,413,775.48	5.78%	727,113.31	2.97%	0.00	0.00%	1,244,188.37	5.08%	0.00	0.00%	10,760,675.06	43.97%	4,171,257.25	17.05%
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	8.57%	45,609.95	8.92%	37,307.27	7.30%	66,162.28	12.94%	62,379.81	12.20%	67,150.05	13.14%	62,223.89	12.17%
Federal Revenues	8100-8299	0.00	0.00%	2,061,433.06	9.70%	352,097.08	1.66%	2,115,325.30	9.96%	2,523,865.24	11.88%	11,412.69	0.05%	1,083,882.80	5.10%
Other State Revenues	8300-8599	956,558.00	4.30%	(713,069.16)	-3.21%	476,349.75	2.14%	3,755,675.80	16.89%	784,479.00	3.53%	2,485,086.07	11.17%	2,664,601.69	11.98%
Other Local Revenues	8600-8799	200,412.00	0.83%	577,707.03	2.38%	887,393.62	3.66%	1,440,932.80	5.94%	1,700,227.29	7.01%	1,170,265.42	4.83%	2,715,832.10	11.20%
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%	19,336.22	10.11%
TOTAL RECEIPTS		4,946,463.85		2,698,794.19		9,164,738.77		18,484,959.97		8,753,747.34		25,165,475.29		21,735,657.95	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	990,813.72	1.13%	882,546.82	1.01%	8,223,303.83	9.37%	8,543,258.92	9.73%	8,549,288.69	9.74%	8,473,930.94	9.66%	8,349,135.21	9.51%
Classified Salaries	2000-2999	1,054,366.11	3.31%	1,574,460.55	4.94%	2,798,451.50	8.78%	2,878,536.63	9.03%	2,547,241.42	7.99%	3,101,079.36	9.73%	2,860,475.71	8.97%
Employee Benefits	3000-3999	1,390,283.26	4.02%	781,803.82	2.26%	4,259,213.74	12.30%	3,273,614.97	9.46%	3,043,716.48	8.79%	3,781,875.61	10.93%	2,642,247.22	7.63%
Books & Supplies	4000-4999	389,809.58	4.09%	603,825.27	6.33%	579,810.72	6.08%	741,459.11	7.78%	522,711.79	5.48%	503,540.03	5.28%	420,778.57	4.41%
Services & Operating Expenses	5000-5999	1,228,398.34	6.22%	1,379,811.36	6.99%	1,614,385.33	8.18%	1,330,971.89	6.74%	2,455,843.40	12.44%	871,667.93	4.42%	1,554,852.13	7.88%
Capital Outlays	6000-6999	95,159.52	11.36%	257,031.03	30.70%	99,108.13	11.84%	(10,794.29)	-1.29%	0.00	0.00%	115,630.00	13.81%	4,288.00	0.51%
Other Outgo	7100-7299/7400-7499	106,334.03	1.97%	213,982.92	3.96%	1,982,744.33	36.69%	43,358.67	0.80%	297,041.42	5.50%	530,814.76	9.82%	99,447.15	1.84%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(65,972.27)	12.21%	65,972.27	-12.21%	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%
TOTAL DISBURSEMENTS		5,255,164.56		5,693,461.77		19,491,045.31		16,916,709.17		17,415,843.20		17,378,538.63		16,647,309.99	
D. TAX ANTICIPATION NOTES		14,775,000.00		-		-		-		-		-		0.00%	(5,910,000.00)
E. INTERFUND LOANS	9311	-		-		(100,000.00)		-		-		-		-	-
F. PRIOR YEAR TRANSACTIONS															
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%	1,148,748.50	3.17%	1,441,934.15	3.97%
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%	4,271.57	0.04%	883.07	0.01%
TOTAL PRIOR YEAR TRANSACTIONS		17,153,685.86		5,834,746.26		296,929.69		759,098.91		1,525,223.43		1,144,476.93		1,441,051.08	
G. NET INCOME (B - C + D + E + F)		31,619,985.15		2,840,078.68		(10,129,376.85)		2,327,349.71		(7,136,872.43)		8,931,413.59		619,399.04	
ENDING CASH (A + F)		33,685,611.44		36,525,690.12		26,396,313.27		28,723,662.98		21,586,790.55		30,518,204.14		31,137,603.18	
GALAXY								28,723,662.98		21,586,790.55		30,518,204.14		31,137,603.18	

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**HEMET UNIFIED SCHOOL DISTRICT
2009-10 2nd Interim
Combined General Fund Cash Flow**

		FEB Actuals		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL
A. BEGINNING CASH		31,137,603.18		21,397,896.50		11,755,458.64		5,271,938.55		10,610,082.51		119,495.03		2,065,626.29
B. RECEIPTS:														
Revenue Limit														
State Aid 8011	8011	120,240.00	0.14%	7,578,163.44	9.00%	5,052,108.96	6.00%	4,546,898.06	5.40%	0.00	0.00%	21,971,044.54	26.09%	84,201,816.00
Property Tax	8020-8089	144,011.46	0.59%	(7,348.02)	-0.03%	4,396,335.60	17.97%	1,489,503.15	6.09%	131,783.34	0.54%	0.00	0.00%	24,471,295.00
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	70,403.67	13.77%	11,564.43	2.26%	27,621.20	5.40%	(12,738.03)	-2.49%	29,656.11	5.80%	0.00	0.00%	511,118.00
Federal Revenues	8100-8299	2,377,923.31	11.19%	247,214.43	1.16%	2,269,252.01	10.68%	714,550.34	3.36%	2,288,079.37	10.77%	5,198,760.37	24.47%	21,243,796.00
Other State Revenues	8300-8599	2,273,278.05	10.22%	1,380,205.42	6.21%	1,596,176.87	7.18%	1,099,388.22	4.94%	2,928,211.75	13.17%	2,551,074.54	11.47%	22,238,016.00
Other Local Revenues	8600-8799	983,813.49	4.06%	3,382,796.17	13.95%	2,845,408.92	11.74%	1,118,419.53	4.61%	2,183,032.36	9.01%	5,035,159.27	20.77%	24,241,400.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	127,010.53	66.38%	(53.22)	-0.03%	191,346.00
TOTAL RECEIPTS		5,969,669.98		12,592,595.87		16,186,903.56		8,956,021.27		7,687,773.46		34,755,985.50		177,098,787.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	8,449,658.26	9.63%	8,861,989.81	10.10%	8,537,783.28	9.73%	8,526,148.08	9.71%	8,764,018.91	9.99%	612,474.53	0.70%	87,764,351.00
Classified Salaries	2000-2999	2,591,005.34	8.13%	3,051,106.03	9.57%	3,003,589.31	9.42%	2,877,342.01	9.03%	2,801,759.48	8.79%	735,457.55	2.31%	31,874,871.00
Employee Benefits	3000-3999	2,884,232.98	8.33%	3,205,289.98	9.26%	3,078,454.29	8.89%	3,072,220.92	8.88%	2,890,842.77	8.35%	311,345.96	0.90%	34,615,142.00
Books & Supplies	4000-4999	530,617.31	5.57%	419,217.50	4.40%	443,621.45	4.65%	419,236.99	4.40%	500,648.62	5.25%	3,456,637.06	36.26%	9,531,914.00
Services & Operating Expenses	5000-5999	848,785.69	4.30%	1,419,238.35	7.19%	1,355,127.19	6.86%	1,650,940.02	8.36%	1,858,152.47	9.41%	2,174,508.90	11.01%	19,742,683.00
Capital Outlays	6000-6999	38,181.57	4.56%	0.00	0.00%	0.00	0.00%	52,333.56	6.25%	48,090.78	5.74%	138,339.70	16.52%	837,368.00
Other Outgo	7100-7299/7400-7499	311,687.62	5.77%	450,108.48	8.33%	283,351.95	5.24%	457,141.15	8.46%	628,231.75	11.62%	(64.23)	0.00%	5,404,180.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	(91,851.85)	17.00%	(448,453.15)	83.00%	(540,305.00)
Transfers Out/Other Uses	7610-7699	297,427.00	23.57%	0.00	0.00%	0.00	0.00%	0.00	0.00%	248,435.46	19.68%	(50,181.46)	-3.98%	1,262,098.00
TOTAL DISBURSEMENTS		15,951,595.77		17,406,950.15		16,701,927.47		17,055,362.73		17,648,328.39		6,930,064.86		190,492,302.00
D. TAX ANTICIPATION NOTES		-	0.000%	(2,955,000.00)	0.000%	(5,910,000.00)	0.000%	12,500,000.00	0.000%	-		(12,500,000.00)		0.00
E. INTERFUND LOANS	9311	100,000.00		-		-		-		-	100.00%	-	-100.00%	0.00
F. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		140,460.12	0.39%	54,271.98	0.15%	(7,829.63)	-0.02%	988,151.97	2.72%	(479,288.70)	-1.32%	0.00	0.00%	36,283,613.47
Accounts Payable		(1,758.99)	-0.02%	1,927,355.56	20.27%	50,666.55	0.53%	50,666.55	0.53%	50,743.85	0.53%	0.00	0.00%	9,510,309.09
TOTAL PRIOR YEAR TRANSACTIONS		142,219.11		(1,873,083.58)		(58,496.18)		937,485.42		(530,032.55)		0.00		26,773,304.38
G. NET INCOME (B - C + D+ E + F)		(9,739,706.68)		(9,642,437.86)		(6,483,520.09)		5,338,143.96		(10,490,587.48)		15,325,920.64		13,379,789.38
ENDING CASH (A + F)		21,397,896.50		11,755,458.64		5,271,938.55		10,610,082.51		119,495.03		15,445,415.67		15,445,415.67
GALAXY		21,397,896.50		21,397,896.50		21,397,896.50		21,397,896.50		21,397,896.50		21,397,896.50		21,397,896.50

0

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	Second 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%		-0.38%		1.8%/0.00%	
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	22,294.62	22,042.82	-1.13%	20,722.47	-5.99%	20,363.97	-1.73%	20,363.97	0.00%
REVENUES									
REVENUE LIMIT	\$123,541,512	\$121,366,983	-1.76%	\$104,670,851	-13.76%	\$101,036,766	-3.47%	\$99,344,564	-1.67%
FEDERAL	\$2,188,350	\$524,384	-76.04%	\$1,116,670	112.95%	\$666,670	-40.30%	\$666,670	0.00%
STATE	\$11,503,709	\$16,825,934	46.27%	\$14,357,393	-14.67%	\$15,302,835	6.59%	\$15,578,286	1.80%
LOCAL	\$2,507,614	\$5,343,879	113.11%	\$3,697,556	-30.81%	\$3,397,556	-8.11%	\$3,397,556	0.00%
CONTRIBUTIONS	(\$13,042,741)	(\$7,505,699)	-42.45%	(\$11,360,071)	51.35%	(\$10,786,538)	-5.05%	(\$10,786,538)	0.00%
REVENUE TOTALS	\$126,698,444	\$136,555,481	7.78%	\$112,482,399	-17.63%	\$109,617,289	-2.55%	\$108,200,538	-1.29%
EXPENDITURES									
Certificated Salaries	\$73,643,098	\$72,820,260	-1.12%	\$67,328,888	-7.54%	\$58,662,368	-12.87%	\$61,869,935	5.47%
Classified Salaries	\$16,324,422	\$17,213,690	5.45%	\$14,719,479	-14.49%	\$13,166,312	-10.55%	\$13,566,143	3.04%
Benefits	\$25,008,724	\$25,519,736	2.04%	\$22,304,066	-12.60%	\$20,213,836	-9.37%	\$21,078,052	4.28%
Books & Supplies	\$3,342,891	\$3,691,486	10.43%	\$3,349,663	-9.26%	\$2,404,663	-28.21%	\$2,404,663	0.00%
Contracts & Services	\$10,993,812	\$14,349,055	30.52%	\$14,723,951	2.61%	\$13,622,551	-7.48%	\$13,622,551	0.00%
Capital Outlay	\$337,731	\$342,807	1.50%	\$112,174	-67.28%	\$112,174	0.00%	\$112,174	0.00%
Other Outgo	\$59,591	\$107,717	80.76%	\$41,362	-61.60%	\$41,362	0.00%	\$41,362	0.00%
Support Costs	(\$1,099,563)	(\$2,221,646)	102.05%	(\$3,461,805)	55.82%	(\$1,927,610)	-44.32%	(\$1,927,610)	0.00%
Total Expenditures	\$128,610,705	\$131,823,105	2.50%	\$119,117,778	-9.64%	\$106,295,656	-10.76%	\$110,767,270	4.21%
OTHER SOURCES & USES									
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%	\$1,262,098	0.00%
Total Expenditures & Uses	\$128,851,054	\$132,662,929	2.98%	\$120,379,876	-9.28%	\$107,557,754	-10.65%	\$112,029,368	4.16%
NET INCREASE (DECREASE) IN FUND BALANCE	\$371,509	\$4,208,266	1032.75%	(\$7,878,194)	-287.21%	\$2,059,535	-126.14%	(\$3,828,830)	-285.91%
FUND BALANCE, RESERVES									
Beginning Balance	\$11,527,430	\$11,898,940	3.22%	\$16,107,206	35.37%	\$8,229,012	-48.91%	\$10,288,547	25.03%
Ending Balance	\$11,898,940	\$16,107,206	35.37%	\$8,229,012	-48.91%	\$10,288,547	25.03%	\$6,459,717	-37.21%
Reserve Amounts:									
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		\$5,714,769		\$5,117,021		\$5,096,690	
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		\$2,175,931		\$4,833,214		\$1,024,715	
Designated - OPEB	\$2,167,613	\$0		\$0		\$0		\$0	
Designated	\$0	\$0		\$0		\$0		\$0	
Unappropriated	(\$0)	\$0		(\$0)		(\$0)		(\$0)	
Total EFB	\$11,898,940	\$16,107,206		\$8,229,012		\$10,288,547		\$6,459,717	

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	Second 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
REVENUES									
REVENUE LIMIT	\$6,344,680	\$5,805,372	-8.50%	\$4,513,378	-22.26%	\$4,348,188	-3.66%	\$4,275,138	-1.68%
FEDERAL	\$13,119,254	\$21,665,912	65.15%	\$20,127,126	-7.10%	\$17,428,093	-13.41%	\$13,342,041	-23.45%
STATE	\$16,175,719	\$8,373,732	-48.23%	\$7,880,623	-5.89%	\$7,210,677	-8.50%	\$7,210,677	0.00%
LOCAL	\$18,288,282	\$19,522,083	6.75%	\$20,543,844	5.23%	\$19,918,844	-3.04%	\$19,918,844	0.00%
CONTRIBUTIONS	\$13,042,741	\$7,505,699	-42.45%	\$11,360,071	51.35%	\$10,786,538	-5.05%	\$10,786,538	0.00%
REVENUE TOTALS	\$66,970,677	\$62,872,798	-6.12%	\$64,425,042	2.47%	\$59,692,340	-7.35%	\$55,533,238	-6.97%
EXPENDITURES									
Certificated Salaries	\$20,938,190	\$17,328,875	-17.24%	\$20,435,463	17.93%	\$17,924,343	-12.29%	\$15,942,163	-11.06%
Classified Salaries	\$13,965,743	\$14,905,448	6.73%	\$17,155,392	15.09%	\$16,356,128	-4.66%	\$16,428,656	0.44%
Benefits	\$10,421,284	\$10,082,956	-3.25%	\$12,311,076	22.10%	\$11,960,677	-2.85%	\$11,393,351	-4.74%
Books & Supplies	\$8,306,083	\$5,242,620	-36.88%	\$6,182,251	17.92%	\$6,147,251	-0.57%	\$3,475,061	-43.47%
Contracts & Services	\$6,706,313	\$4,552,743	-32.11%	\$5,018,732	10.24%	\$3,655,444	-27.16%	\$3,655,444	0.00%
Capital Outlay	\$1,179,285	\$1,142,881	-3.09%	\$725,194	-36.55%	\$25,194	-96.53%	\$25,194	0.00%
Other Outgo	\$3,369,023	\$4,982,463	47.89%	\$5,362,818	7.63%	\$5,362,818	0.00%	\$5,362,818	0.00%
Support Costs	\$855,189	\$1,722,773	101.45%	\$2,921,500	69.58%	\$1,577,610	-46.00%	\$1,577,610	0.00%
Total Expenditures	\$65,741,111	\$59,960,759	-8.79%	\$70,112,426	16.93%	\$63,009,465	-10.13%	\$57,860,297	-8.17%
OTHER SOURCES & USES									
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!
Total Expenditures & Uses	\$66,698,378	\$60,909,593	-8.68%	\$70,112,426	15.11%	\$63,009,465	-10.13%	\$57,860,297	-8.17%
NET INCREASE (DECREASE) IN FUND BALANCE	\$451,044	\$2,967,784	557.98%	(\$5,515,321)	-285.84%	(\$3,190,114)	-42.16%	(\$2,200,048)	-31.04%
FUND BALANCE, RESERVES									
Beginning Balance	\$9,337,955	\$9,788,999	4.83%	\$12,756,783	30.32%	\$7,241,462	-43.23%	\$4,051,348	-44.05%
Ending Balance	\$9,788,999	\$12,756,783	30.32%	\$7,241,462	-43.23%	\$4,051,348	-44.05%	\$1,851,300	-54.30%
Reserve Amounts:									
Revolving Cash	\$0	\$0		\$0		\$0		\$0	
Stores	\$0	\$0		\$0		\$0		\$0	
Designated for Economic Uncert.	\$0	\$0		\$0		\$0		\$0	
Prepaid Expenditures	\$196,313	\$113,640		\$0		\$0		\$0	
Legally Restricted Balances	\$5,962,900	\$9,573,250		\$4,984,262		\$1,100,000		\$300,000	
Designated	\$0	\$0		\$2,257,200		\$2,951,348		\$1,551,300	
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		\$7,241,462		\$4,051,348		\$1,851,300	

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	Second 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%		-0.38%		1.8%/0.00%	
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	22,294.62	22,042.82	1.63%	20,722.47	-5.54%	20,363.97	-1.73%	20,363.97	0.00%
REVENUES									
REVENUE LIMIT	\$129,886,192	\$127,172,355	2.87%	\$109,184,229	-13.52%	\$105,384,954	-3.48%	\$103,619,702	-1.68%
FEDERAL	\$15,307,604	\$22,190,296	9.64%	\$21,243,796	52.16%	\$18,094,763	-14.82%	\$14,008,711	-22.58%
STATE	\$27,679,428	\$25,199,666	-7.70%	\$22,238,016	-25.84%	\$22,513,512	1.24%	\$22,788,963	1.22%
LOCAL	\$20,795,896	\$24,865,962	9.95%	\$24,241,400	28.17%	\$23,316,400	-3.82%	\$23,316,400	0.00%
CONTRIBUTIONS	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	\$193,669,121	\$199,428,279	2.40%	\$176,907,441	-6.46%	\$169,309,629	-4.29%	\$163,733,776	-3.29%
EXPENDITURES									
Certificated Salaries	\$94,581,288	\$90,149,135	8.09%	\$87,764,351	0.30%	\$76,586,711	-12.74%	\$77,812,098	1.60%
Classified Salaries	\$30,290,166	\$32,119,138	16.87%	\$31,874,871	22.99%	\$29,522,440	-7.38%	\$29,994,799	1.60%
Benefits	\$35,430,008	\$35,602,692	10.92%	\$34,615,142	8.37%	\$32,174,513	-7.05%	\$32,471,403	0.92%
Books & Supplies	\$11,648,974	\$8,934,106	8.27%	\$9,531,914	-11.41%	\$8,551,914	-10.28%	\$5,879,724	-31.25%
Contracts & Services	\$17,700,125	\$18,901,798	15.36%	\$19,742,683	28.68%	\$17,277,995	-12.48%	\$17,277,995	0.00%
Capital Outlay	\$1,517,016	\$1,485,688	-51.49%	\$837,368	-73.22%	\$137,368	-83.60%	\$137,368	0.00%
Other Outgo	\$3,428,614	\$5,090,180	8.64%	\$5,404,180	71.24%	\$5,404,180	0.00%	\$5,404,180	0.00%
Support Costs	(\$244,374)	(\$498,873)	-29.33%	(\$540,305)	56.24%	(\$350,000)	-35.22%	(\$350,000)	0.00%
Total Expenditures	\$194,351,816	\$191,783,864	9.55%	\$189,230,204	6.67%	\$169,305,121	-10.53%	\$168,627,567	-0.40%
OTHER SOURCES & USES									
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%	\$1,262,098	0.00%
Total Expenditures & Uses	\$195,549,432	\$193,572,522	8.54%	\$190,492,302	5.73%	\$170,567,219	-10.46%	\$169,889,665	-0.40%
NET INCREASE (DECREASE) IN FUND BALANCE	\$822,553	\$7,176,050	-91.84%	(\$13,393,515)	-232.79%	(\$1,130,579)	-91.56%	(\$6,028,878)	433.26%
FUND BALANCE, RESERVES									
Beginning Balance	\$20,865,385	\$21,687,939	93.57%	\$28,863,989	167.78%	\$15,470,474	-46.40%	\$14,339,895	-7.31%
Ending Balance	\$21,687,939	\$28,863,989	3.94%	\$15,470,474	-25.86%	\$14,339,895	-7.31%	\$8,311,017	-42.04%
Reserve Amounts:									
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		\$5,714,769		\$5,117,021		\$5,096,690	
Prepaid Expenditures	\$1,157,600	\$1,465,104		\$0		\$0		\$0	
Legally Restricted Balances	\$5,962,900	\$9,573,250		\$4,984,262		\$1,100,000		\$300,000	
Designated - Unrestricted Carry Over	\$2,530,889	\$8,592,430		\$4,433,131		\$7,784,562		\$2,576,015	
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		\$15,470,474		\$14,339,895		\$8,311,017	
% 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 Second 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 89XX	Total Revenue Change
2009-10	87,764,351	31,874,871	34,615,142	9,531,914	19,742,683	837,368	6,125,973	190,492,302	109,184,229	21,243,796	22,238,016	24,241,400	191,346	177,098,787
2010-11 Adjustments														
<i>List separately:</i>								0						0
COLA								0	(499,212)		(84,504)			(583,716)
COLA Deficits								0						0
Per ADA RL Redcuton									384,192					
Step & Column	1,404,229	509,998	325,446					2,239,673						0
Brd Apprd Budget Plan	(10,910,369)	(2,699,229)	(2,801,714)	(980,000)	(1,764,688)			(19,156,000)						0
ADA Growth/(Decline)	(571,500)	(163,200)	(273,080)					(1,007,780)	(3,684,255)					(3,684,255)
One-time expenses/Carry Over	(1,100,000)		(136,939)		(700,000)	(700,000)		(2,636,939)		(3,149,033)	360,000	(925,000)	(64,335)	(3,778,368)
Unemployment Increase			445,658					445,658						0
Indirect Rate Reduction							190,305	190,305						0
2010-11 TOTALS	76,586,711	29,522,440	32,174,513	8,551,914	17,277,995	137,368	6,316,278	170,567,219	105,384,954	18,094,763	22,513,512	23,316,400	127,011	169,052,448
2011-12 Adjustments														
<i>List separately:</i>								0						0
COLA/								0			275,451			275,451
COLA Deficit								0						0
Per ADA RL Redcuton									89,625					
Step & Column	1,225,387	472,359	296,890					1,994,636						0
Staffing Reductions/Bdgt Cuts								0						0
ADA Growth/(Decline)								0	(1,854,877)					(1,854,877)
One-time expenses/Carry Over				(2,672,190)				(2,672,190)		(4,086,052)				(4,086,052)
One-Time AARA Funding	(2,268,969)	(189,170)	(682,634)					(3,140,773)						0
ARRA Costs Reverted Back	2,268,969	189,170	682,634					3,140,773						0
								0						0
2011/12 TOTALS	77,812,098	29,994,799	32,471,403	5,879,724	17,277,995	137,368	6,316,278	169,889,665	103,619,702	14,008,711	22,788,963	23,316,400	127,011	163,386,970

**Hemet Unified School District
2009-10 Second Interim Report
SUMMARY OF ASSUMPTIONS
FOR FISCAL YEAR 2009-10 THROUGH 2011-12**

DISTRICT

Hemet Unified

	2009-10		2010-11		2011-12	
	Yes	No	Yes	No	Yes	No
Budget Reductions		-		19,156,000.00		-
<i>Is detailed list provided</i>						

Projected Enrollment:			
District K-12 (including NPS and Community Day Schools)	22,057	21,676	21,676
Charter School	208	208	208

Declining Enrollment?	2009-10		2010-11		2011-12	
	Yes	No	Yes	No	Yes	No

Projected P-2 ADA:			
District K-12 (Form AI, lines 1-4, Col C)	20,722.47	20,363.97	20,363.97
County Supplement	78.02	78.02	78.02
Charter School	194.81	194.81	194.81

Revenue Limit COLA	4.25%	-0.38%	0.00%
Deficit	18.355%	18.355%	18.355%
One-Time RL reduction (\$252.83) Used First Principal Appt #	\$ (5,564,810)	\$ -	\$ -
Ongoing RL reduction (\$191 Elem, \$231 High, \$201 Unified) used \$250 per ADA	\$ 0	\$ (5,180,618)	\$ (5,090,993)

Step/Column Increase:			
Certificated (Salaries only)	\$ 1,412,675	\$ 1,404,229	\$ 1,225,387
Classified (Salaries only)	\$ 488,214	\$ 509,998	\$ 472,359

Growth/Decrease (Include New Schools Opening):			
# of Teachers	-54.00	-10.00	0.00
Certificated (Salaries only)	\$ (4,266,000)	\$ (571,500)	\$ -
Classified (Salaries only)	\$ (1,619,500)	\$ (163,200)	\$ -
Management (Salaries only)	\$ (500,173)	\$ -	\$ -

Negotiated/Projected Salary and Benefit Increase:			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Health/Welfare Benefits	\$ -	\$ -	\$ -

# of New Schools Opening			
Cost of Operations for New Schools (Objects 4XXX-6XXX)			\$
Other Major Assumptions in Objects 4XXX-7XXX	<i>Carry over amounts from restricted programs have been budgeted, decreased budget amts for ARRA funds to 50% of total allocation, balance budgeted in 2010-11</i>	<i>Reductions to amts budgeted in 4000-6999 expenditures related to district approved budget reduction plan and one-time carry over funds</i>	<i>Reductions to amts budgeted in 4000-6999 expenditures related to loss of one-time PY revenues</i>
Other Major Assumptions in Objects 8XXX	<i>Local revenues increased to account for additional transportation contracts not budgeted at First Interim.</i>	<i>Federal revenues reduced from prior year for for one-time MAA & Rdg First ; RL RL deficit of 18.355% continues along with per ADA cut; reduced state and local revenues from PY for one-time/carry over amounts.</i>	<i>1.80% projected COLA increase for revenue limit not budgeted; Federal revenues reduced for fall of of final 50% of ARRA funds</i>

HEMET UNIFIED SCHOOL DISTRICT
2010-2011 BUDGET REDUCTION SUGGESTIONS

Level	P/N	Item #	Items	FTE	General Fund	Cumulative	Comments
1	N	1	Reduce District Office Budget Allocations		\$ 395,000		Business, Purchasing, IT, C&I, Safety, Facilities, ELS, Pupil Serv, Supt, Board
1	N	2	RRMA - Emergency Repairs Only		\$ 150,000		Rebid HVAC Contracts, reduced software licenses, stop cleaning uniforms, subs
1	N	3	Eliminate Air Cards for Cabinet and Directors		\$ 3,000		Card cancelled as of 12/20/2009
1	N	4	Special Education Efficiencies		\$ 513,288		Take-back contracted services and provide with current employees High Schools and Middle Schools mail 11,000 students x \$0.44 x 6 times
1	N	5	Do not mail out report cards		\$ 30,000		Stop contracting w/retired teachers & use existing staff
1	N	6	Deliver HIV/STD instruction in-house		\$ 32,400		100 subs day x 180 days
1	N	7	Reduce Sub pay by \$10-\$15/day		\$ 154,000		Provide services with employees vs contracting out
1	N	8	Provide Supplemental Educational Services		\$ 150,000		Tier 3 Flexibility of IMF will be used
1	N	9	Reduce IMF Textbooks and use Flexibility		\$ 500,000		
1	N	10	Reduce Schedule C Stipends		\$ 23,916		Reduce 1 Secondary Department Heads or Advisor at each school
1	N	11	Stop Mailing Paychecks		\$ 15,000		Encourage employees to do direct deposit or send checks to worksite
1	N	12	Reduce Summer School Offerings		\$ 100,000		Fewer Summer School classes will be offered
1	N	13	Continue to reduce utility costs		\$ 600,000		Hire Energy Education to tighten-up the current Energy Savings Program
Level 1 Total				0.00	\$ 2,666,604	\$ 2,666,604	
2	N	14	Reduce Professional Development Center	2.60	\$ 588,230		Reduction of 6 period assmts, two positions, and supplies & contracts
2	N	15	Reduce Athletic Allocation 20%		\$ 171,000		High Schools only - MS bdgts eliminated in 09/10
2	N	16	Change Winchester & Harmony Boundaries		\$ 35,000		Students are within walking distance to Harmony EI
2	N	17	Reduce 12 mo school staff to 11 mo.		\$ 140,000		High Schools & Middle School Office staff
2	N	18	Eliminate On-Call Monthly Stipends		\$ 32,000		Restricted on-call is paid from Routine Restricted Maintenance account
2	N	19	Eliminate bilingual stipends		\$ 44,341		Eliminate Stipends for bilingual employees to translate
2	N	20	Custodial OT - flexible work week		\$ 19,200		Current projected custodial OT expense
Level 2 Total				2.60	\$ 1,029,771	\$ 3,696,375	
3	P	21	SERP Savings from 25 positions not replaced		\$ 2,250,000		Retirees from SERP
3	P	22	34 Temporary Assignments Released		\$ 2,380,000		Release temp teachers and adjust class ratios
3	P	23	Tighten-up Clerical Staffing Ratios at Schools	8.25	\$ 453,750		Average clerical - 1 FTE Annual cost is \$55K
3	P	24	Eliminate HS 2 Pool Technicians	2.00	\$ 106,000		Average sal & benefits \$53,160
3	P	25	Tighten-up DO Staffing	2.00	\$ 106,320		Average DO clerical - 1 FTE Annual Cost
3	P	26	Reduce 5 Management Positions	5.00	\$ 600,000		average cert mngmnt = \$125K, avg clstd mgmnt (excl conf) = \$99,000 (SERPS)
Level 3 Total				17.25	\$ 5,896,070	\$ 9,592,445	

**HEMET UNIFIED SCHOOL DISTRICT
2010-2011 BUDGET REDUCTION SUGGESTIONS**

Level	P/N	Item #	Items	FTE	General Fund	Cumulative	Comments
4	P	27	Close one School	5.25	\$ 444,000		per site staff (Principal, AP, Office manager, etc), utilities
4	P	28	Custodial Realignment	2.00	\$ 100,000		If a school is closed; consolidate HAAAT, FLT, HOPE, & HHJ to a crew
4	P	29	Develop HS Custodial cleaning crews	3.00	\$ 150,000		Rearrange Custodial Staffing at High Schools in valley
Level 4 Total				10.25	\$ 694,000	\$ 10,286,445	
5	P	30	Reduce Workyear by 5 days				
5	P	a.	Certificated		\$ 2,217,435		General Fund Certificated Positions work-year reduced 5 days
5	P	b.	Classified		\$ 589,665		General Fund Classified Positions work-year reduced 5 days
5	P	c.	Management/Confidential		\$ 474,420		Management & Confidential (includes cabinet) work-year reduced 5 days
5	P	31	Reduce Cabinet by 1 additional		\$ 4,265		Cabinet will take one additional day over all other groups
Level 5 Total				0.00	\$ 3,285,785	\$ 13,572,230	
6a	P	32	Freeze step		\$ 1,657,584		Freeze Step Increases for all Employee Groups (HTA, CSEA, Mgt & Conf.)
6a	P	33	Salary Schedule Reduction for all Employees		TBD		Sufficient to Eliminate the remaining Deficit
6a	P	34	10% Board Compensation Reduction		\$ 3,360		
6a	P	35	1% Additional Reduction to Cabinet Level		\$ 10,058		Cabinet will take an additional 1% reduction over other employee groups
Level 6a Total					\$ 1,671,002	\$ 15,243,232	
Total FTE Reductions If all Levels Fully Implemented				30.10			

Hemet USD

Meeting: Regular Meeting of the Governing Board of the Hemet
Unified School District : J - Action Items

Created : March 07, 2010 at 03:12 PM

3. J-3 Approval of Budget Reduction Plan for the 2010-2011 School Year

February 23, 2010

Motion Made By : Bill Sanborn.
Motion Seconded By : Marilyn Forst.

Quick Summary/Recommended Action

Approval of the budget reduction plan for the 2010-11 school year.

Summary

The budget reduction plan was presented at the February 2, 2010 Board meeting and is being brought forward for approval.


Fiscal Implications

Fiscal solvency of the District depends on this item.

Oral Report Assigned To:

Vincent Christakos, Assistant Superintendent, Business Services

Associated File Attachments

 Budget Reduction Plan (Files)

Minutes

Approved the Budget Reduction Plan, as amended to remove Level 4, Items 27 and 28, which pertained to the closure of a school.

Motion #94-09-10

Votes

Motion Made By : Bill Sanborn.

Motion Seconded By : Marilyn Forst.

Charlotte Jones - **Yes**

Joe Wojcik - **Yes**

Bill Sanborn - **Yes**

Marilyn Forst - **Yes**

Dr. Gregg Figgins - **Yes**



Second Interim State SACS Forms

For the Period Ending January 31, 2010

Combined General Fund



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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 16, 2010

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Pam Buckhout

Telephone: 951-765-5122

Title: Director, Fiscal Services

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

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		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 first interim 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 first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second 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 first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• 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	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state 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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	109,927,263.00	103,909,374.00	60,992,180.09	104,670,851.00	761,477.00	0.7%
2) Federal Revenue		8100-8299	32,000.00	646,277.00	1,087,557.00	1,116,670.00	470,393.00	72.8%
3) Other State Revenue		8300-8599	16,003,795.00	15,356,942.00	6,298,331.67	14,357,393.00	(999,549.00)	-6.5%
4) Other Local Revenue		8600-8799	2,399,248.00	4,272,946.00	1,654,722.43	3,697,556.00	(575,390.00)	-13.5%
5) TOTAL, REVENUES			128,362,306.00	124,185,539.00	70,032,791.19	123,842,470.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	67,505,758.00	67,801,142.00	34,412,748.89	67,328,888.00	472,254.00	0.7%
2) Classified Salaries		2000-2999	14,726,221.00	14,649,479.00	8,204,522.11	14,719,479.00	(70,000.00)	-0.5%
3) Employee Benefits		3000-3999	22,600,625.00	22,440,182.00	12,544,045.33	22,304,066.00	136,116.00	0.6%
4) Books and Supplies		4000-4999	3,126,394.00	3,489,663.00	1,470,075.69	3,349,663.00	140,000.00	4.0%
5) Services and Other Operating Expenditures		5000-5999	11,310,987.00	15,179,779.00	7,824,777.49	14,723,951.00	455,828.00	3.0%
6) Capital Outlay		6000-6999	147,309.00	112,174.00	53,480.67	112,174.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	43,161.00	41,362.00	19,686.15	41,362.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,382,541.00)	(3,373,552.00)	(544,559.83)	(3,461,805.00)	88,253.00	-2.6%
9) TOTAL, EXPENDITURES			117,077,914.00	120,340,229.00	63,984,776.50	119,117,778.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,284,392.00	3,845,310.00	6,048,014.69	4,724,692.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	19,283.00	19,336.22	19,283.00	0.00	0.0%
b) Transfers Out		7600-7629	1,296,961.00	1,262,098.00	766,417.00	1,262,098.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,636,914.00)	(11,152,529.00)	(4,002,811.00)	(11,360,071.00)	(207,542.00)	1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,933,875.00)	(12,395,344.00)	(4,749,891.78)	(12,602,886.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,649,483.00)	(8,550,034.00)	1,298,122.91	(7,878,194.00)		
F. FUND BALANCE, RESERVES								
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	7,557,172.13		8,229,012.13		
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	313,312.20		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	5,819,380.57		5,714,769.57		
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	1,399,479.36		2,175,930.36		
Site Discretionary 08-09 C/O - 0001	0000	9780				511,952.97		
STAR Testing - 0010	0000	9780				12,593.94		
MAA - 0310	0000	9780				66,527.00		
E-Rate -0390	0000	9780				118,425.00		
Tier III for 2010-11 Deficits - 0891	0000	9780				881,402.00		
Donations Projected 09-10 C/O - 0600	0000	9780				228,026.26		
Site Lottery 08-09 C/O - 1101	1100	9780				316,107.19		
Lottery Reserve for 10-11 Deficits	1100	9780				40,896.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	89,758,259.00	84,420,202.00	44,933,361.00	84,201,816.00	(218,386.00)	-0.3%
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	200,151.62	400,303.00	(15,422.00)	-3.7%
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	21,931,726.00	12,428,724.26	21,981,678.00	49,952.00	0.2%
Unsecured Roll Taxes		8042	1,391,843.00	1,391,843.00	1,292,116.03	1,327,342.00	(64,501.00)	-4.6%
Prior Years' Taxes		8043	6,264,321.00	6,264,321.00	5,094,996.97	5,078,274.00	(1,186,047.00)	-18.9%
Supplemental Taxes		8044	0.00	0.00	(116,969.17)	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,880,880.00)	(5,880,880.00)	(582,768.87)	(4,381,302.00)	1,499,578.00	-25.5%
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%
Subtotal, Revenue Limit Sources			114,670,684.00	108,607,937.00	63,250,370.47	108,673,111.00	65,174.00	0.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,330,460.00)	(5,285,602.00)	(2,642,801.00)	(4,513,378.00)	772,224.00	-14.6%
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	486,273.62	740,633.00	(75,921.00)	-9.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(229,515.00)	(229,515.00)	(101,663.00)	(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%
TOTAL, REVENUE LIMIT SOURCES			109,927,263.00	103,909,374.00	60,992,180.09	104,670,851.00	761,477.00	0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	629,277.00	1,087,557.00	1,099,670.00	470,393.00	74.8%
TOTAL, FEDERAL REVENUE			32,000.00	646,277.00	1,087,557.00	1,116,670.00	470,393.00	72.8%
OTHER STATE REVENUE								
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	244,301.00	3,597.00	0.00	(244,301.00)	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	5,970,397.00	5,317,515.00	1,525,467.00	5,317,515.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,379,893.00	2,379,893.00	711,042.92	2,444,495.00	64,602.00	2.7%
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	7,415,233.00	4,058,224.75	6,595,383.00	(819,850.00)	-11.1%
TOTAL, OTHER STATE REVENUE			16,003,795.00	15,356,942.00	6,298,331.67	14,357,393.00	(999,549.00)	-6.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		

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	2,486.99	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	119,443.00	160,000.00	0.00	0.0%
Interest		8660	400,000.00	400,000.00	141,543.08	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	392,183.05	1,189,666.00	(475,390.00)	-28.6%
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	2,047,890.00	998,922.31	1,947,890.00	(100,000.00)	-4.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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%
TOTAL, OTHER LOCAL REVENUE			2,399,248.00	4,272,946.00	1,654,722.43	3,697,556.00	(575,390.00)	-13.5%
TOTAL, REVENUES			128,362,306.00	124,185,539.00	70,032,791.19	123,842,470.00	(343,069.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	58,342,120.00	58,645,512.00	29,262,801.75	58,610,512.00	35,000.00	0.1%
Certificated Pupil Support Salaries		1200	2,190,535.00	2,015,887.00	1,011,883.52	1,578,633.00	437,254.00	21.7%
Certificated Supervisors' and Administrators' Salaries		1300	6,934,103.00	6,961,663.00	4,050,330.50	6,961,663.00	0.00	0.0%
Other Certificated Salaries		1900	39,000.00	178,080.00	87,733.12	178,080.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			67,505,758.00	67,801,142.00	34,412,748.89	67,328,888.00	472,254.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	405,897.00	255,043.00	108,291.70	255,043.00	0.00	0.0%
Classified Support Salaries		2200	4,266,648.00	4,164,320.00	2,392,557.17	4,164,320.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,725,562.00	2,671,004.00	1,519,743.74	2,671,004.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,653,179.00	5,655,086.00	3,222,830.35	5,725,086.00	(70,000.00)	-1.2%
Other Classified Salaries		2900	1,674,935.00	1,904,026.00	961,099.15	1,904,026.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,726,221.00	14,649,479.00	8,204,522.11	14,719,479.00	(70,000.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,542,997.00	5,584,209.00	2,827,653.57	5,509,014.00	75,195.00	1.3%
PERS		3201-3202	2,321,720.00	2,299,467.00	1,260,638.47	2,299,467.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,050,815.00	2,017,737.00	1,042,152.26	2,017,737.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,868,592.00	9,755,793.00	5,923,217.18	9,770,793.00	(15,000.00)	-0.2%
Unemployment Insurance		3501-3502	246,721.00	245,911.00	128,393.28	245,911.00	0.00	0.0%
Workers' Compensation		3601-3602	1,937,383.00	1,952,968.00	1,002,970.40	1,952,968.00	0.00	0.0%
OPEB, Allocated		3701-3702	310,014.00	96,495.00	48,389.69	96,495.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	147,178.00	62,012.20	147,178.00	0.00	0.0%
PERS Reduction		3801-3802	322,383.00	333,609.00	253,468.24	257,688.00	75,921.00	22.8%
Other Employee Benefits		3901-3902	0.00	6,815.00	(4,849.96)	6,815.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,600,625.00	22,440,182.00	12,544,045.33	22,304,066.00	136,116.00	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	700,000.00	706,437.00	424,321.35	706,437.00	0.00	0.0%
Books and Other Reference Materials		4200	1,124.00	11,238.00	7,268.88	11,238.00	0.00	0.0%
Materials and Supplies		4300	2,402,102.00	2,701,315.00	995,663.39	2,561,315.00	140,000.00	5.2%
Noncapitalized Equipment		4400	23,168.00	70,673.00	42,822.07	70,673.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,126,394.00	3,489,663.00	1,470,075.69	3,349,663.00	140,000.00	4.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	108,000.00	0.00	108,000.00	0.00	0.0%
Travel and Conferences		5200	216,939.00	141,971.00	43,468.80	141,971.00	0.00	0.0%
Dues and Memberships		5300	45,050.00	46,261.00	33,827.80	46,261.00	0.00	0.0%
Insurance		5400-5450	775,000.00	825,899.00	798,014.57	825,899.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,667,760.00	6,028,395.00	3,230,176.84	5,933,395.00	95,000.00	1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	585,773.00	688,566.00	376,894.59	813,566.00	(125,000.00)	-18.2%
Transfers of Direct Costs		5710	187,498.00	1,581,565.00	116,073.16	1,181,565.00	400,000.00	25.3%
Transfers of Direct Costs - Interfund		5750	(44,613.00)	(43,291.00)	(4,033.10)	(43,291.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,736,330.00	4,446,899.00	2,541,086.28	4,361,071.00	85,828.00	1.9%
Communications		5900	1,141,250.00	1,355,514.00	689,268.55	1,355,514.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,310,987.00	15,179,779.00	7,824,777.49	14,723,951.00	455,828.00	3.0%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	4,288.00	4,288.00	4,288.00	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	107,886.00	49,192.67	107,886.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			147,309.00	112,174.00	53,480.67	112,174.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	2,833.00	1,509.65	2,833.00	0.00	0.0%
Other Debt Service - Principal		7439	33,405.00	31,529.00	18,176.50	31,529.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			43,161.00	41,362.00	19,686.15	41,362.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,911,507.00)	(2,833,247.00)	(544,559.83)	(2,921,500.00)	88,253.00	-3.1%
Transfers of Indirect Costs - Interfund		7350	(471,034.00)	(540,305.00)	0.00	(540,305.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,382,541.00)	(3,373,552.00)	(544,559.83)	(3,461,805.00)	88,253.00	-2.6%
TOTAL, EXPENDITURES			117,077,914.00	120,340,229.00	63,984,776.50	119,117,778.00	1,222,451.00	1.0%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	19,283.00	19,336.22	19,283.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	19,283.00	19,336.22	19,283.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	716,086.00	716,086.00	716,086.00	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	546,012.00	50,331.00	546,012.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,296,961.00	1,262,098.00	766,417.00	1,262,098.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(11,636,914.00)	(11,152,529.00)	(4,002,811.00)	(11,360,071.00)	(207,542.00)	1.9%
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)	(11,152,529.00)	(4,002,811.00)	(11,360,071.00)	(207,542.00)	1.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(12,933,875.00)	(12,395,344.00)	(4,749,891.78)	(12,602,886.00)	(207,542.00)	1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	5,330,460.00	5,285,602.00	2,642,801.00	4,513,378.00	(772,224.00)	-14.6%
2) Federal Revenue		8100-8299	14,936,915.00	24,049,799.00	7,060,459.17	20,127,126.00	(3,922,673.00)	-16.3%
3) Other State Revenue		8300-8599	7,625,760.00	7,825,664.00	4,277,911.48	7,880,623.00	54,959.00	0.7%
4) Other Local Revenue		8600-8799	19,006,860.00	18,261,170.00	6,871,485.83	20,543,844.00	2,282,674.00	12.5%
5) TOTAL, REVENUES			46,899,995.00	55,422,235.00	20,852,657.48	53,064,971.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,564,339.00	22,033,850.00	9,599,529.24	20,435,463.00	1,598,387.00	7.3%
2) Classified Salaries		2000-2999	15,949,376.00	16,904,752.00	8,610,089.17	17,155,392.00	(250,640.00)	-1.5%
3) Employee Benefits		3000-3999	11,682,591.00	12,154,294.00	6,628,709.77	12,311,076.00	(156,782.00)	-1.3%
4) Books and Supplies		4000-4999	4,058,597.00	7,751,087.00	2,291,859.38	6,182,251.00	1,568,836.00	20.2%
5) Services and Other Operating Expenditures		5000-5999	5,717,196.00	4,790,389.00	2,611,152.89	5,018,732.00	(228,343.00)	-4.8%
6) Capital Outlay		6000-6999	33,500.00	725,194.00	506,941.72	725,194.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,288,356.00	5,362,818.00	3,254,037.13	5,362,818.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,911,507.00	2,833,247.00	544,559.83	2,921,500.00	(88,253.00)	-3.1%
9) TOTAL, EXPENDITURES			63,205,462.00	72,555,631.00	34,046,879.13	70,112,426.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,305,467.00)	(17,133,396.00)	(13,194,221.65)	(17,047,455.00)		
D. OTHER FINANCING SOURCES/USES								
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	45,052.00	45,052.47	45,052.00	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	11,152,529.00	4,002,811.00	11,360,071.00	207,542.00	1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,763,925.00	11,324,592.00	4,047,863.47	11,532,134.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,541,542.00)	(5,808,804.00)	(9,146,358.18)	(5,515,321.00)		
F. FUND BALANCE, RESERVES								
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	6,947,978.74		7,241,461.74		
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	5,279,647.40		4,984,261.40		
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		2,257,200.34		
Transpo HTS Reserve - 7230	7230	9780				84,323.00		
Transpo SH/OH Reserve - 7240	7240	9780				593,878.87		
Rdvlpmnt for COPS Pymnts - 9896	9010	9780				1,578,998.47		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	5,330,460.00	5,285,602.00	2,642,801.00	4,513,378.00	(772,224.00)	-14.6%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			5,330,460.00	5,285,602.00	2,642,801.00	4,513,378.00	(772,224.00)	-14.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,398,276.00	9,212,917.00	1,020,975.00	6,660,478.00	(2,552,439.00)	-27.7%
Special Education Discretionary Grants		8182	282,461.00	683,108.00	80,129.00	484,341.00	(198,767.00)	-29.1%
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	1,180,285.00	408,824.21	1,180,285.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	7,708,898.00	11,995,691.00	4,727,582.17	10,667,120.00	(1,328,571.00)	-11.1%
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	202,889.00	113,707.24	202,889.00	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	627,768.00	709,241.55	784,872.00	157,104.00	25.0%
TOTAL, FEDERAL REVENUE			14,936,915.00	24,049,799.00	7,060,459.17	20,127,126.00	(3,922,673.00)	-16.3%
OTHER STATE REVENUE								
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	555,198.00	1,009,473.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,214,140.00	2,151,614.00	1,290,968.00	2,151,614.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	613,253.00	491,584.00	270,367.00	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	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	248,573.00	248,573.00	8,016.49	303,532.00	54,959.00	22.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
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	617,681.00	27,031.25	617,681.00	0.00	0.0%
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	3,306,739.00	2,126,330.74	3,306,739.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,625,760.00	7,825,664.00	4,277,911.48	7,880,623.00	(54,959.00)	0.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	3,100,000.00	3,100,000.00	122,011.68	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	60,441.81	100,000.00	(100,000.00)	-50.0%
Transportation Services	7230, 7240	8677	6,987,305.00	5,487,305.00	1,662,331.60	7,910,302.00	2,422,997.00	44.2%
Interagency Services	All Other	8677	25,000.00	25,000.00	0.00	9,677.00	(15,323.00)	-61.3%
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	1,119,798.00	192,617.74	1,094,798.00	(25,000.00)	-2.2%
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	8,329,067.00	4,834,083.00	8,329,067.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	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%
TOTAL, OTHER LOCAL REVENUE			19,006,860.00	18,261,170.00	6,871,485.83	20,543,844.00	2,282,674.00	12.5%
TOTAL, REVENUES			46,899,995.00	55,422,235.00	20,852,657.48	53,064,971.00	(2,357,264.00)	-4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,390,898.00	17,211,298.00	7,108,545.59	15,175,657.00	2,035,641.00	11.8%
Certificated Pupil Support Salaries		1200	3,661,547.00	3,336,024.00	1,670,328.89	3,773,278.00	(437,254.00)	-13.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,265,116.00	1,191,846.00	670,806.43	1,191,846.00	0.00	0.0%
Other Certificated Salaries		1900	246,778.00	294,682.00	149,848.33	294,682.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,564,339.00	22,033,850.00	9,599,529.24	20,435,463.00	1,598,387.00	7.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,889,037.00	5,172,243.00	2,511,761.38	5,068,600.00	103,643.00	2.0%
Classified Support Salaries		2200	7,751,112.00	8,206,720.00	3,784,442.22	8,561,003.00	(354,283.00)	-4.3%
Classified Supervisors' and Administrators' Salaries		2300	782,259.00	705,004.00	568,855.22	705,004.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	920,348.00	925,257.00	800,981.43	925,257.00	0.00	0.0%
Other Classified Salaries		2900	1,606,620.00	1,895,528.00	944,048.92	1,895,528.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,949,376.00	16,904,752.00	8,610,089.17	17,155,392.00	(250,640.00)	-1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,472,330.00	1,817,027.00	751,283.89	1,887,222.00	(70,195.00)	-3.9%
PERS		3201-3202	2,518,307.00	2,582,955.00	1,494,172.69	2,582,955.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,476,882.00	1,564,935.00	824,277.52	1,564,935.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,619,455.00	4,536,811.00	2,744,628.94	4,623,398.00	(86,587.00)	-1.9%
Unemployment Insurance		3501-3502	103,568.00	121,835.00	58,665.64	121,835.00	0.00	0.0%
Workers' Compensation		3601-3602	813,145.00	921,888.00	460,150.73	921,888.00	0.00	0.0%
OPEB, Allocated		3701-3702	130,130.00	74,012.00	18,464.15	74,012.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	84,920.00	50,454.68	84,920.00	0.00	0.0%
PERS Reduction		3801-3802	394,890.00	381,434.00	223,924.77	381,434.00	0.00	0.0%
Other Employee Benefits		3901-3902	153,884.00	68,477.00	2,686.76	68,477.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,682,591.00	12,154,294.00	6,628,709.77	12,311,076.00	(156,782.00)	-1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	248,573.00	590,978.00	554,734.94	590,978.00	0.00	0.0%
Books and Other Reference Materials		4200	164,543.00	253,922.00	84,119.04	253,922.00	0.00	0.0%
Materials and Supplies		4300	3,450,379.00	6,417,965.00	1,340,583.61	4,849,129.00	1,568,836.00	24.4%
Noncapitalized Equipment		4400	186,102.00	477,222.00	308,394.35	477,222.00	0.00	0.0%
Food		4700	9,000.00	11,000.00	4,027.44	11,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,058,597.00	7,751,087.00	2,291,859.38	6,182,251.00	1,568,836.00	20.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,838,279.00	1,690,254.00	963,710.90	1,690,254.00	0.00	0.0%
Travel and Conferences		5200	227,318.00	191,700.00	69,457.91	191,700.00	0.00	0.0%
Dues and Memberships		5300	12,828.00	7,338.00	2,994.65	7,338.00	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	77,150.00	31,793.02	77,150.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,103,245.00	1,129,862.00	522,236.95	1,229,862.00	(100,000.00)	-8.9%
Transfers of Direct Costs		5710	(187,498.00)	(1,581,565.00)	(116,073.16)	(1,181,565.00)	(400,000.00)	25.3%
Transfers of Direct Costs - Interfund		5750	(32,900.00)	(33,327.00)	(16,764.60)	(33,327.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,597,224.00	3,230,410.50	1,125,013.67	2,958,753.50	271,657.00	8.4%
Communications		5900	50,420.00	60,664.50	28,783.55	60,664.50	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,717,196.00	4,790,389.00	2,611,152.89	5,018,732.00	(228,343.00)	-4.8%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	115,630.00	115,630.00	115,630.00	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	33,500.00	605,474.00	391,311.72	605,474.00	0.00	0.0%
Equipment Replacement		6500	0.00	4,090.00	0.00	4,090.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			33,500.00	725,194.00	506,941.72	725,194.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	3,229,993.00	3,290,005.00	1,415,457.43	3,290,005.00	0.00	0.0%
Other Debt Service - Principal		7439	2,058,363.00	2,072,813.00	1,838,579.70	2,072,813.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,288,356.00	5,362,818.00	3,254,037.13	5,362,818.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,911,507.00	2,833,247.00	544,559.83	2,921,500.00	(88,253.00)	-3.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,911,507.00	2,833,247.00	544,559.83	2,921,500.00	(88,253.00)	-3.1%
TOTAL, EXPENDITURES			63,205,462.00	72,555,631.00	34,046,879.13	70,112,426.00	2,443,205.00	3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	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%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
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	45,052.00	45,052.47	45,052.00	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	45,052.00	45,052.47	45,052.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	11,636,914.00	11,152,529.00	4,002,811.00	11,360,071.00	207,542.00	1.9%
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	11,152,529.00	4,002,811.00	11,360,071.00	207,542.00	1.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			11,763,925.00	11,324,592.00	4,047,863.47	11,532,134.00	(207,542.00)	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	115,257,723.00	109,194,976.00	63,634,981.09	109,184,229.00	(10,747.00)	0.0%
2) Federal Revenue		8100-8299	14,968,915.00	24,696,076.00	8,148,016.17	21,243,796.00	(3,452,280.00)	-14.0%
3) Other State Revenue		8300-8599	23,629,555.00	23,182,606.00	10,576,243.15	22,238,016.00	(944,590.00)	-4.1%
4) Other Local Revenue		8600-8799	21,406,108.00	22,534,116.00	8,526,208.26	24,241,400.00	1,707,284.00	7.6%
5) TOTAL, REVENUES			175,262,301.00	179,607,774.00	90,885,448.67	176,907,441.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	86,070,097.00	89,834,992.00	44,012,278.13	87,764,351.00	2,070,641.00	2.3%
2) Classified Salaries		2000-2999	30,675,597.00	31,554,231.00	16,814,611.28	31,874,871.00	(320,640.00)	-1.0%
3) Employee Benefits		3000-3999	34,283,216.00	34,594,476.00	19,172,755.10	34,615,142.00	(20,666.00)	-0.1%
4) Books and Supplies		4000-4999	7,184,991.00	11,240,750.00	3,761,935.07	9,531,914.00	1,708,836.00	15.2%
5) Services and Other Operating Expenditures		5000-5999	17,028,183.00	19,970,168.00	10,435,930.38	19,742,683.00	227,485.00	1.1%
6) Capital Outlay		6000-6999	180,809.00	837,368.00	560,422.39	837,368.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,331,517.00	5,404,180.00	3,273,723.28	5,404,180.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(471,034.00)	(540,305.00)	0.00	(540,305.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			180,283,376.00	192,895,860.00	98,031,655.63	189,230,204.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,021,075.00)	(13,288,086.00)	(7,146,206.96)	(12,322,763.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	127,011.00	146,294.00	19,336.22	146,294.00	0.00	0.0%
b) Transfers Out		7600-7629	1,296,961.00	1,262,098.00	766,417.00	1,262,098.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	45,052.00	45,052.47	45,052.00	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			(1,169,950.00)	(1,070,752.00)	(702,028.31)	(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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,191,025.00)	(14,358,838.00)	(7,848,235.27)	(13,393,515.00)		
F. FUND BALANCE, RESERVES								
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	14,505,150.87		15,470,473.87		
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	313,312.20		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	5,279,647.40		4,984,261.40		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	5,680,848.00	5,819,380.57		5,714,769.57		
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	3,067,810.70		4,433,130.70		
Site Discretionary 08-09 C/O - 0001	0000	9780				511,952.97		
STAR Testing - 0010	0000	9780				12,593.94		
MAA - 0310	0000	9780				66,527.00		
E-Rate -0390	0000	9780				118,425.00		
Tier III for 2010-11 Deficits - 0891	0000	9780				881,402.00		
Donations Projected 09-10 C/O - 0600	0000	9780				228,026.26		
Site Lottery 08-09 C/O - 1101	1100	9780				316,107.19		
Lottery Reserve for 10-11 Deficits	1100	9780				40,896.00		
Transpo HTS Reserve - 7230	7230	9780				84,323.00		
Transpo SH/OH Reserve - 7240	7240	9780				593,878.87		
Rdvlpmnt for COPS Pymnts - 9896	9010	9780				1,578,998.47		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	89,758,259.00	84,420,202.00	44,933,361.00	84,201,816.00	(218,386.00)	-0.3%
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	200,151.62	400,303.00	(15,422.00)	-3.7%
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	21,931,726.00	12,428,724.26	21,981,678.00	49,952.00	0.2%
Unsecured Roll Taxes		8042	1,391,843.00	1,391,843.00	1,292,116.03	1,327,342.00	(64,501.00)	-4.6%
Prior Years' Taxes		8043	6,264,321.00	6,264,321.00	5,094,996.97	5,078,274.00	(1,186,047.00)	-18.9%
Supplemental Taxes		8044	0.00	0.00	(116,969.17)	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,880,880.00)	(5,880,880.00)	(582,768.87)	(4,381,302.00)	1,499,578.00	-25.5%
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%
Subtotal, Revenue Limit Sources			114,670,684.00	108,607,937.00	63,250,370.47	108,673,111.00	65,174.00	0.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,330,460.00)	(5,285,602.00)	(2,642,801.00)	(4,513,378.00)	772,224.00	-14.6%
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	5,285,602.00	2,642,801.00	4,513,378.00	(772,224.00)	-14.6%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	816,554.00	816,554.00	486,273.62	740,633.00	(75,921.00)	-9.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(229,515.00)	(229,515.00)	(101,663.00)	(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%
TOTAL, REVENUE LIMIT SOURCES			115,257,723.00	109,194,976.00	63,634,981.09	109,184,229.00	(10,747.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,398,276.00	9,212,917.00	1,020,975.00	6,660,478.00	(2,552,439.00)	-27.7%
Special Education Discretionary Grants		8182	282,461.00	683,108.00	80,129.00	484,341.00	(198,767.00)	-29.1%
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	1,180,285.00	408,824.21	1,180,285.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	7,708,898.00	11,995,691.00	4,727,582.17	10,667,120.00	(1,328,571.00)	-11.1%
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	202,889.00	113,707.24	202,889.00	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	1,257,045.00	1,796,798.55	1,884,542.00	627,497.00	49.9%
TOTAL, FEDERAL REVENUE			14,968,915.00	24,696,076.00	8,148,016.17	21,243,796.00	(3,452,280.00)	-14.0%
OTHER STATE REVENUE								
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	555,198.00	1,009,473.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,214,140.00	2,151,614.00	1,290,968.00	2,151,614.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	613,253.00	491,584.00	270,367.00	491,584.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,966,551.00	244,301.00	3,597.00	0.00	(244,301.00)	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	5,970,397.00	5,317,515.00	1,525,467.00	5,317,515.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	2,628,466.00	2,628,466.00	719,059.41	2,748,027.00	119,561.00	4.5%
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	617,681.00	27,031.25	617,681.00	0.00	0.0%
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	10,721,972.00	6,184,555.49	9,902,122.00	(819,850.00)	-7.6%
TOTAL, OTHER STATE REVENUE			23,629,555.00	23,182,606.00	10,576,243.15	22,238,016.00	(944,590.00)	-4.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	3,100,000.00	3,100,000.00	122,011.68	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	2,486.99	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	119,443.00	160,000.00	0.00	0.0%
Interest		8660	400,000.00	400,000.00	141,543.08	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	60,441.81	100,000.00	(100,000.00)	-50.0%
Transportation Services	7230, 7240	8677	6,987,305.00	5,487,305.00	1,662,331.60	7,910,302.00	2,422,997.00	44.2%
Interagency Services	All Other	8677	190,056.00	1,690,056.00	392,183.05	1,199,343.00	(490,713.00)	-29.0%
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	3,167,688.00	1,191,540.05	3,042,688.00	(125,000.00)	-3.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	8,259,305.00	8,329,067.00	4,834,083.00	8,329,067.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	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%
TOTAL, OTHER LOCAL REVENUE			21,406,108.00	22,534,116.00	8,526,208.26	24,241,400.00	1,707,284.00	7.6%
TOTAL, REVENUES			175,262,301.00	179,607,774.00	90,885,448.67	176,907,441.00	(2,700,333.00)	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	71,733,018.00	75,856,810.00	36,371,347.34	73,786,169.00	2,070,641.00	2.7%
Certificated Pupil Support Salaries		1200	5,852,082.00	5,351,911.00	2,682,212.41	5,351,911.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,199,219.00	8,153,509.00	4,721,136.93	8,153,509.00	0.00	0.0%
Other Certificated Salaries		1900	285,778.00	472,762.00	237,581.45	472,762.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			86,070,097.00	89,834,992.00	44,012,278.13	87,764,351.00	2,070,641.00	2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,294,934.00	5,427,286.00	2,620,053.08	5,323,643.00	103,643.00	1.9%
Classified Support Salaries		2200	12,017,760.00	12,371,040.00	6,176,999.39	12,725,323.00	(354,283.00)	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	3,507,821.00	3,376,008.00	2,088,598.96	3,376,008.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,573,527.00	6,580,343.00	4,023,811.78	6,650,343.00	(70,000.00)	-1.1%
Other Classified Salaries		2900	3,281,555.00	3,799,554.00	1,905,148.07	3,799,554.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			30,675,597.00	31,554,231.00	16,814,611.28	31,874,871.00	(320,640.00)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,015,327.00	7,401,236.00	3,578,937.46	7,396,236.00	5,000.00	0.1%
PERS		3201-3202	4,840,027.00	4,882,422.00	2,754,811.16	4,882,422.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,527,697.00	3,582,672.00	1,866,429.78	3,582,672.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	14,488,047.00	14,292,604.00	8,667,846.12	14,394,191.00	(101,587.00)	-0.7%
Unemployment Insurance		3501-3502	350,289.00	367,746.00	187,058.92	367,746.00	0.00	0.0%
Workers' Compensation		3601-3602	2,750,528.00	2,874,856.00	1,463,121.13	2,874,856.00	0.00	0.0%
OPEB, Allocated		3701-3702	440,144.00	170,507.00	66,853.84	170,507.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	232,098.00	112,466.88	232,098.00	0.00	0.0%
PERS Reduction		3801-3802	717,273.00	715,043.00	477,393.01	639,122.00	75,921.00	10.6%
Other Employee Benefits		3901-3902	153,884.00	75,292.00	(2,163.20)	75,292.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,283,216.00	34,594,476.00	19,172,755.10	34,615,142.00	(20,666.00)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	948,573.00	1,297,415.00	979,056.29	1,297,415.00	0.00	0.0%
Books and Other Reference Materials		4200	165,667.00	265,160.00	91,387.92	265,160.00	0.00	0.0%
Materials and Supplies		4300	5,852,481.00	9,119,280.00	2,336,247.00	7,410,444.00	1,708,836.00	18.7%
Noncapitalized Equipment		4400	209,270.00	547,895.00	351,216.42	547,895.00	0.00	0.0%
Food		4700	9,000.00	11,000.00	4,027.44	11,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,184,991.00	11,240,750.00	3,761,935.07	9,531,914.00	1,708,836.00	15.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,838,279.00	1,798,254.00	963,710.90	1,798,254.00	0.00	0.0%
Travel and Conferences		5200	444,257.00	333,671.00	112,926.71	333,671.00	0.00	0.0%
Dues and Memberships		5300	57,878.00	53,599.00	36,822.45	53,599.00	0.00	0.0%
Insurance		5400-5450	815,630.00	843,801.00	798,014.57	843,801.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,735,410.00	6,105,545.00	3,261,969.86	6,010,545.00	95,000.00	1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,689,018.00	1,818,428.00	899,131.54	2,043,428.00	(225,000.00)	-12.4%
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)	(76,618.00)	(20,797.70)	(76,618.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,333,554.00	7,677,309.50	3,666,099.95	7,319,824.50	357,485.00	4.7%
Communications		5900	1,191,670.00	1,416,178.50	718,052.10	1,416,178.50	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,028,183.00	19,970,168.00	10,435,930.38	19,742,683.00	227,485.00	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	119,918.00	119,918.00	119,918.00	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	180,809.00	713,360.00	440,504.39	713,360.00	0.00	0.0%
Equipment Replacement		6500	0.00	4,090.00	0.00	4,090.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			180,809.00	837,368.00	560,422.39	837,368.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	3,292,838.00	1,416,967.08	3,292,838.00	0.00	0.0%
Other Debt Service - Principal		7439	2,091,768.00	2,104,342.00	1,856,756.20	2,104,342.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,331,517.00	5,404,180.00	3,273,723.28	5,404,180.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(471,034.00)	(540,305.00)	0.00	(540,305.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(471,034.00)	(540,305.00)	0.00	(540,305.00)	0.00	0.0%
TOTAL, EXPENDITURES			180,283,376.00	192,895,860.00	98,031,655.63	189,230,204.00	3,665,656.00	1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	127,011.00	146,294.00	19,336.22	146,294.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			127,011.00	146,294.00	19,336.22	146,294.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	716,086.00	716,086.00	716,086.00	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	546,012.00	50,331.00	546,012.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,296,961.00	1,262,098.00	766,417.00	1,262,098.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	45,052.00	45,052.47	45,052.00	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	45,052.00	45,052.47	45,052.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,169,950.00)	(1,070,752.00)	(702,028.31)	(1,070,752.00)	0.00	0.0%

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	14,096.53	14,096.53	13,524.09	14,098.53	2.00	0%
2. Special Education	634.97	634.97	561.53	634.97	0.00	0%
HIGH SCHOOL						
3. General Education	6,333.23	6,333.23	6,241.08	6,334.36	1.13	0%
4. Special Education	379.30	379.30	395.77	379.30	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	87.85	87.85	44.34	44.34	(43.51)	-50%
6. Special Education	29.75	29.75	33.68	33.68	3.93	13%
7. TOTAL, K-12 ADA	21,561.63	21,561.63	20,800.49	21,525.18	(36.45)	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)	0.00	0.00	0.00	0.00	0.00	0%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students	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	20,949.09	21,673.78	(111.67)	-1%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
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)
COMMUNITY DAY SCHOOLS - Additional Funds						
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%
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	201.02	201.02	194.81	194.81	(6.21)	-3%
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	194.81	194.81	(6.21)	-3%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,121.80	6,121.80	6,121.80
2. Inflation Increase	0041	261.00	261.00	262.00
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	6,383.80
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,382.80	6,382.80	6,383.80
b. Revenue Limit ADA	0033	21,561.63	21,561.63	21,525.18
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	137,623,571.96	137,623,571.96	137,412,444.08
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	2,995,819.00
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	0.00
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	174,825.00
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	140,583,088.08
DEFICIT CALCULATION				
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	114,779,062.26
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	355,776.00	355,776.00	368,926.00
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	740,633.00
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)	(371,707.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	115,020,717.51	114,474,512.69	114,407,355.26

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	24,847,425.00	24,847,425.00	24,406,295.00
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	24,241,780.00
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	90,165,575.26
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	579,549.00	579,451.00	398,949.00
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)	(5,564,810.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(579,549.00)	(6,140,589.00)	(5,963,759.00)
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	84,201,816.26
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	392,582.00	392,582.00	244,108.00
44. California High School Exit Exam	9002	408,750.00	408,750.00	459,432.00
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	190,970.00
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 first interim projections.

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2009-10)	21,561.63	21,525.18	-0.2%	Met
1st Subsequent Year (2010-11)	20,805.40	20,800.49	0.0%	Met
2nd Subsequent Year (2011-12)	20,805.40	20,441.99	-1.7%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2009-10)	22,057	22,134	0.3%	Met
1st Subsequent Year (2010-11)	22,057	21,676	-1.7%	Met
2nd Subsequent Year (2011-12)	22,057	21,676	-1.7%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (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)	20,722	22,134	93.6%	Met
1st Subsequent Year (2010-11)	20,800	21,676	96.0%	Not Met
2nd Subsequent Year (2011-12)	20,442	21,676	94.3%	Met

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

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

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

Explanation:
(required if NOT met)

Due to declining enrollment, revenue limit ADA in 1st subsequent year is based on prior year enrollment and therefore, does not relate directly to CY enrollment projections

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2009-10)	108,607,937.00		
1st Subsequent Year (2010-11)	110,783,864.00	104,901,515.00	-5.3%	Not Met
2nd Subsequent Year (2011-12)	113,334,349.00	103,148,590.00	-9.0%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Projected revenue limit in the two subsequent years is lower than first interim projections as a result of the continuation of the \$201-250 per ADA reduction to funding proposed in the Governor's January budget. In addition, COLA %'s decreased to amounts projected in the governor's January budget and the COLA of 1.80% is not included in the district's revenue limit projection for 2011-12 due to uncertainty of the state's ability to fund the COLA.

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%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.2% to 92.2%	86.2% to 92.2%	86.2% to 92.2%

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)	104,352,433.00	119,117,778.00	87.6%	Met
1st Subsequent Year (2010-11)	92,042,516.00	106,295,656.00	86.6%	Met
2nd Subsequent Year (2011-12)	96,514,130.00	110,767,270.00	87.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2009-10)	24,460,421.00	21,243,796.00	-13.2%	Yes
1st Subsequent Year (2010-11)	18,074,370.00	18,094,763.00	0.1%	No
2nd Subsequent Year (2011-12)	13,588,319.00	14,008,711.00	3.1%	No

Explanation:
(required if Yes)

Federal Revenue variance from first interim in the current year is due to reducing budget for ARRA funds to 50% of total entitlement/award.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2009-10)	23,245,132.00	22,238,016.00	-4.3%	No
1st Subsequent Year (2010-11)	22,721,358.00	22,513,512.00	-0.9%	No
2nd Subsequent Year (2011-12)	23,243,950.00	22,788,963.00	-2.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2009-10)	22,534,116.00	24,241,400.00	7.6%	Yes
1st Subsequent Year (2010-11)	21,564,116.00	23,316,400.00	8.1%	Yes
2nd Subsequent Year (2011-12)	21,264,116.00	23,316,400.00	9.7%	Yes

Explanation:
(required if Yes)

Local revenues changed from first interim projections related to current contracts for transportation budgeted after the First Interim report that are anticipated to continue in the two subsequent years. If contracts are not continued, corresponding expenditures will be reduced along with revenues.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2009-10)	13,359,843.00	9,531,914.00	-28.7%	Yes
1st Subsequent Year (2010-11)	12,935,147.74	8,551,914.00	-33.9%	Yes
2nd Subsequent Year (2011-12)	8,801,238.00	5,879,724.00	-33.2%	Yes

Explanation:
(required if Yes)

Decreases in Books/Supplies in CY from 1st interim related to change in accounting procedure for ARRA funds. ARRA budgets reduced to 50% of total allocation. Decrease in subsequent years, related to district's budget reduction plan.

Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2009-10)	18,480,808.00	19,742,683.00	6.8%	Yes
1st Subsequent Year (2010-11)	18,475,604.00	17,277,995.00	-6.5%	Yes
2nd Subsequent Year (2011-12)	18,570,296.00	17,277,995.00	-7.0%	Yes

Explanation:
(required if Yes)

Decreases in Services/Operating Exp in CY from 1st interim related to change in accounting procedure for ARRA funds. ARRA budgets reduced to 50% of total allocation. Decrease in subsequent years, related to district's budget reduction plan.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2009-10)	70,239,669.00	67,723,212.00	-3.6%	Met
1st Subsequent Year (2010-11)	62,359,844.00	63,924,675.00	2.5%	Met
2nd Subsequent Year (2011-12)	58,096,385.00	60,114,074.00	3.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2009-10)	31,840,651.00	29,274,597.00	-8.1%	Not Met
1st Subsequent Year (2010-11)	31,410,751.74	25,829,909.00	-17.8%	Not Met
2nd Subsequent Year (2011-12)	27,371,534.00	23,157,719.00	-15.4%	Not Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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 Books/Supplies in CY from 1st interim related to change in accounting procedure for ARRA funds. ARRA budgets reduced to 50% of total allocation. Decrease in subsequent years, related to district's budget reduction plan.

Explanation:

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

Decreases in Services/Operating Exp in CY from 1st interim related to change in accounting procedure for ARRA funds. ARRA budgets reduced to 50% of total allocation. Decrease in subsequent years, related to district's budget reduction plan.

7. CRITERION: Facilities Maintenance

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

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

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 01CSI, Item 7B1)	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 01CSI, First Interim, Criterion 7B, Line 2)		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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (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%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	1.0%	1.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2009-10)	(7,878,194.00)	120,379,876.00		6.5%	Not Met
1st Subsequent Year (2010-11)	2,059,535.00	107,557,754.00		N/A	Met
2nd Subsequent Year (2011-12)	(3,828,830.00)	112,029,368.00		3.4%	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 current year due to state budget cuts. District has sufficient reserves to maintain 3% reserve for EU. Deficit spending in 2nd subsequent year related to a combination of fall off of ARRA funds, continued state budget cuts and increased costs, but reserves will be sufficient to meet 3% requirement. Deficits are avoided in 2010-11 as a result of a \$19 million expenditure reduction plan that has been board approved. District will continue to monitor revenues and expense projections in all out-years to ensure financial viability.

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)	15,470,473.87	Met
1st Subsequent Year (2010-11)	14,339,895.13	Met
2nd Subsequent Year (2011-12)	8,311,017.13	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)	231,313.41	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA		
5% or \$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

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

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

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B)	20,722	20,800	20,442
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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)	190,492,302.00	170,567,219.00	169,889,665.00
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)	190,492,302.00	170,567,219.00	169,889,665.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,714,769.06	5,117,016.57	5,096,689.95
6. Reserve Standard - by Amount (\$58,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,714,769.06	5,117,016.57	5,096,689.95

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)	5,714,769.57	5,117,021.00	5,096,690.00
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		
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)	5,807,670.91	5,117,021.00	5,096,690.00
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	3.05%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	5,714,769.06	5,117,016.57	5,096,689.95
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2009-10)	(11,152,529.00)	(11,360,071.00)	1.9%	207,542.00	Met
1st Subsequent Year (2010-11)	(11,387,276.00)	(10,786,538.00)	-5.3%	(600,738.00)	Not Met
2nd Subsequent Year (2011-12)	(11,387,276.00)	(10,786,538.00)	-5.3%	(600,738.00)	Not Met
1b. Transfers In, General Fund *					
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
1c. Transfers Out, General Fund *					
Current Year (2009-10)	1,262,098.00	1,262,098.00	0.0%	0.00	Met
1st Subsequent Year (2010-11)	762,098.00	1,262,098.00	65.6%	500,000.00	Not Met
2nd Subsequent Year (2011-12)	762,098.00	1,262,098.00	65.6%	500,000.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Projected contributions decrease in 2 subsequent years outside of standard from First Interim projections as a result of board approved expenditure reduction plan for 2010-11.

1b. MET - Projected transfers in have not changed since first interim projections 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 first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

District will continue to fund Deferred Maintenance costs by transferring Tier III funds to Fund 14 in the amount of \$500,000 in the two subsequent years. This transfer was not included in the First Interim projections.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2009
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	varies	03, 06, 11, 25- All rev obj codes	03, 06, 11, 25 - 7438/7439	4,797,975
Certificates of Participation	29	06-8625	06-7438/7439	58,858,005
General Obligation Bonds	29	51/8611-8614, 8571, 8660	51-7433/7439	153,105,000
Supp Early Retirement Program	4, 9 and 5	03-All	03/5800	5,999,890
State School Building Loans				
Compensated Absences	varies	all	all funds -obj codes 1000-3999	955,365

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	4,535,000

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	2,105,268	1,156,963	1,143,494	683,623
Certificates of Participation	3,633,637	3,603,708	3,457,544	3,517,236
General Obligation Bonds	8,573,513	10,188,197	10,290,904	10,356,877
Supp Early Retirement Program	658,244	1,406,318	1,406,318	1,406,318
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	369,126	367,126	366,007	364,716
Total Annual Payments:	15,439,788	16,797,312	16,739,267	16,403,770
Has total annual payment increased over prior year (2008-09)?	Yes	Yes	Yes	Yes

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)

Overall payments are not projected to increase over prior year in two subsequent years - error in C&S. GO bonds payments are projected to increase in all years and payments are funded through tax payments from property owners.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second 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

	First Interim (Form 01CSI, Item S7A)	Second 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)	470,312.00	456,006.00
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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4, as applicable.

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

Yes

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

No

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

--

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	3,625,443.00	3,625,443.00
b. Unfunded liability for self-insurance programs	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)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2009-10)	18,329,515.00	18,329,515.00
1st Subsequent Year (2010-11)	18,329,515.00	18,329,515.00
2nd Subsequent Year (2011-12)	18,329,515.00	18,329,515.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2009-10)	18,329,515.00	18,329,515.00
1st Subsequent Year (2010-11)	18,329,515.00	18,329,515.00
2nd Subsequent Year (2011-12)	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 first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

If Yes, skip to section S8B.

If No, continue with section S8A.

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 first interim projections?

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?

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

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

--

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 First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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 first interim projections?

n/a

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

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (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 First Interim

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

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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 first interim projections?
 If Yes, complete question 2.
 If No, complete questions 3 and 4.

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (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 Second Interim Criteria and Standards Review

SACS2009ALL Financial Reporting Software - 2009.2.0
3/7/2010 2:10:55 PM

33-67082-0000000

Second 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.



Second Interim State SACS Forms

For the Period Ending January 31, 2010

**Charter Schools Special
Revenue Fund**

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	1,230,047.00	1,131,270.00	563,692.00	1,131,270.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	450,000.00	69,537.00	450,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,446.00	132,947.00	73,719.62	132,947.00	0.00	0.0%
4) Other Local Revenue		8600-8799	131,475.00	131,608.00	70,286.14	131,608.00	0.00	0.0%
5) TOTAL, REVENUES			1,381,968.00	1,845,825.00	777,234.76	1,845,825.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	760,390.00	788,902.00	357,532.30	788,902.00	0.00	0.0%
2) Classified Salaries		2000-2999	101,202.00	141,552.00	51,971.66	141,552.00	0.00	0.0%
3) Employee Benefits		3000-3999	213,657.00	265,725.00	112,995.55	265,725.00	0.00	0.0%
4) Books and Supplies		4000-4999	73,201.00	204,310.00	31,567.95	204,310.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	277,897.00	389,624.00	93,587.83	389,624.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	15,030.00	15,030.15	15,030.00	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	1,805,143.00	662,685.44	1,805,143.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(44,379.00)	40,682.00	114,549.32	40,682.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(171,390.00)	(86,329.00)	114,549.32	(86,329.00)		
F. FUND BALANCE, RESERVES								
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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
Charter Schools General Purpose Entitlement - State Aid		8015	1,000,532.00	901,755.00	462,029.00	901,755.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	229,515.00	229,515.00	101,663.00	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%
TOTAL, REVENUE LIMIT SOURCES			1,230,047.00	1,131,270.00	563,692.00	1,131,270.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	450,000.00	69,537.00	450,000.00	0.00	0.0%
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%
TOTAL, FEDERAL REVENUE			0.00	450,000.00	69,537.00	450,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
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	16,627.62	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	113,337.00	57,092.00	113,337.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			20,446.00	132,947.00	73,719.62	132,947.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,300.00	5,300.00	1,197.31	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	133.00	132.83	133.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	126,175.00	126,175.00	68,956.00	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%
TOTAL, OTHER LOCAL REVENUE			131,475.00	131,608.00	70,286.14	131,608.00	0.00	0.0%
TOTAL, REVENUES			1,381,968.00	1,845,825.00	777,234.76	1,845,825.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	556,813.00	510,742.00	249,896.69	510,742.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	33,978.00	64,868.00	32,367.28	64,868.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	123,796.00	213,292.00	75,268.33	213,292.00	0.00	0.0%
Other Certificated Salaries		1900	45,803.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			760,390.00	788,902.00	357,532.30	788,902.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	31,731.00	31,375.00	16,116.20	31,375.00	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	110,077.00	35,764.02	110,077.00	0.00	0.0%
Other Classified Salaries		2900	0.00	100.00	91.44	100.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			101,202.00	141,552.00	51,971.66	141,552.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	62,732.00	80,208.00	27,962.77	80,208.00	0.00	0.0%
PERS		3201-3202	15,917.00	34,379.00	7,240.38	34,379.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	18,768.00	19,448.00	8,412.00	19,448.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	90,108.00	95,760.00	53,044.90	95,760.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,583.00	2,685.00	1,228.49	2,685.00	0.00	0.0%
Workers' Compensation		3601-3602	20,300.00	20,903.00	9,647.95	20,903.00	0.00	0.0%
OPEB, Allocated		3701-3702	3,249.00	11,046.00	4,811.06	11,046.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	1,296.00	648.00	1,296.00	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%
TOTAL, EMPLOYEE BENEFITS			213,657.00	265,725.00	112,995.55	265,725.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,864.00	25,661.00	21,772.36	25,661.00	0.00	0.0%
Books and Other Reference Materials		4200	5,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Materials and Supplies		4300	55,837.00	152,234.00	9,795.59	152,234.00	0.00	0.0%
Noncapitalized Equipment		4400	5,500.00	23,415.00	0.00	23,415.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			73,201.00	204,310.00	31,567.95	204,310.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,400.00	2,400.00	0.00	2,400.00	0.00	0.0%
Dues and Memberships		5300	415.00	415.00	415.00	415.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	105,705.00	107,585.00	48,921.09	107,585.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,516.00	19,089.00	10,864.04	19,089.00	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	72,941.00	17,322.91	72,941.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	49,384.00	170,830.00	10,519.20	170,830.00	0.00	0.0%
Communications		5900	16,364.00	16,364.00	5,545.59	16,364.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			277,897.00	389,624.00	93,587.83	389,624.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	15,030.00	15,030.15	15,030.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	15,030.00	15,030.15	15,030.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,426,347.00	1,805,143.00	662,685.44	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	127,011.00	127,011.00	0.00	127,011.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			127,011.00	127,011.00	0.00	127,011.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(127,011.00)	(127,011.00)	0.00	(127,011.00)		