



Adopted Budget Report

2010-11

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Publication Information

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

www.hemetusd.k12.ca.us

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Hemet Unified School District Governing Board



Joe Wojcik, President
Area 3, Term Expires 2010



Lisa DeForest, Vice President
Area 3, Term Expires 2012



Marilyn Forst, Member
Area 3, Term Expires 2012



Gisela Gosch, Member
Area 3, Term Expires 2010



Charlotte Jones, Member
Area 3, Term Expires 2012



Phyllis Petri, Member
Area 2, Term Expires 2010



Bill Sanborn, Member
Area 1, Term Expires 2010

Additional information regarding the governing board is available at www.hemetusd.k12.ca.us.

Hemet Unified School District Administration



Philip O. Pendley, Ed.D.
Superintendent

Cabinet Members

Mary Wulfsberg,
Deputy Superintendent, Education Services

Sally Cawthon
Assistant Superintendent, Student Support Services

Vince Christakos
Assistant Superintendent, Business Services

La Faye Platter
Assistant Superintendent, Human Resources

Our Mission

The mission of the Hemet Unified School District is to provide a high level, balanced, flexible educational delivery system that produces students who are connected to the next step in their life's journey and who are fully prepared academically and socially to be productive and contributing citizens.

In support of this Mission, we are committed to:

- ◆ Managing our resources in an ethical, reasonable manner to provide stability and continuity in the delivery of our services.
- ◆ Making ourselves accountable to the communities we serve.
- ◆ Hiring, training and retaining the very best staff available.
- ◆ Organizing ourselves in a manner that clearly identifies responsibility and authority related to outcomes.
- ◆ Working cooperatively with our communities, other agencies and local groups to make a "team" effort in the Hemet Unified School District area.
- ◆ Being flexible and creative in our approach to creating pathways to success for students.
- ◆ Being proactive in anticipating needs and advocating at the local, state and federal levels for those needs.



VISION STATEMENT

GOALS

The Hemet Unified School District aims to lead the way for educational innovation and opportunity in the San Jacinto Valley region and in the Anza, Aguanga, and Idyllwild areas. The district is recognized for its positive, service-oriented “can do” attitude, excellent teaching staff, and the ability to successfully deliver excellent educational services to all students. Hemet Unified School District is committed to providing a variety of educational pathways to ensure individual student success from Pre-School to Adult Education. HUSD is recognized for producing excellent results in all areas with a balanced educational program, including academics, vocational training, music, drama, athletics, and the arts. Additionally, the district encourages the use of technology as an everyday tool for learning and productivity so students can graduate from Hemet schools fully prepared for and connected to post-secondary opportunities.

STAKEHOLDERS

HUSD provides educational opportunities for all age groups from pre-schoolers to adults. The district offers a myriad of professional development opportunities to its staff to enhance service to students. HUSD works with the families of its students, local businesses, service clubs, civic groups, foundations, and local legislators to address the unique needs of the community.

SERVICES

Hemet Unified School District provides educational services through traditional school programs, continuation schools, opportunity schools, independent study, home schooling, pre-school, before-and -after school programs, vocational education, charter schools and any other method that might become available. The district also provides programs for students with educational, emotional, and physical special needs. Services will be aligned to provide proper developmental sequence and program support as students move toward their educational goals. Intervention and enrichment activities will support and enhance the basic program. The service delivery system will be flexible and will allow new approaches to be developed as student needs and circumstances change.

STRATEGIES

HUSD will continue to follow a conservative and sound fiscal plan to provide the stability and continuity in its operations. The district will work to recruit, hire, and train the highest quality staff possible as the basis for on-going success. Teaching and administrative staff in the field will be enlisted to identify areas of improvement and devise educational approaches to meet address needs. Cooperative efforts with surrounding school districts, agencies, and community groups will be utilized to enhance programs and opportunities for students. Additional resources will continually be sought to support and improve educational programs. Creativity and innovation will continually be encouraged from all stakeholders.

CORE VALUES

- ◆ It is the District's responsibility to provide a safe and secure environment in which students and staff can succeed.
- ◆ All students can develop their intellect and improve their academic achievement level in each subject each year.
- ◆ It is the District's responsibility to recruit, train, and retain the very best staff to work in the Hemet Unified School District.
- ◆ Good first teaching is the most powerful tool for improving student achievement.
- ◆ It is the District's responsibility to provide alternative education opportunities that create pathways to success for students who do not do well in a traditional setting.
- ◆ The maintenance and development of students' nutritional and physical well-being supports and enhances the intellectual development and academic achievement.
- ◆ Participation in activities such as academic competitions, music, drama, sports, clubs, and other “non-academic” endeavors develops the human spirit and provides balance between the intellectual, physical, and emotional/social development of our students.
- ◆ The quality of interaction with our community, the quality of our published works, and the state of our facilities all reflect what we think of ourselves as a district.
- ◆ It is the District's responsibility to respond positively to the changing needs of our community and students.
- ◆ It is the District's responsibility to ensure that the allocation of fiscal resources supports the Core Values of the District.

Believe and Achieve



District Information

The Hemet Unified School District is a service-oriented organization, constantly working to ensure all activities and decision making are directed toward the preparation of “students who are connected to the next step in their life’s journey and who are fully prepared academically and socially,” as referenced in the district mission statement.

The Hemet Unified School District was established on July 1, 1966 as a result of the unification of the Alamos and Cottonwood Districts, the Hemet Valley Union School District, and the Hemet Union High School District.

The district covers approximately 730 square miles in the western part of Riverside County. The City of Hemet and the communities of Idyllwild, Anza, Aguanga, and Winchester are situated within the district’s boundaries. Hemet is located forty-five miles west of Palm Springs, seventy-five miles north of San Diego, sixty-five miles east of Los Angeles and thirty-five miles southeast of Riverside.

The Hemet Unified School District serves a wide community area with a reported enrollment of 22,265 students, including non-public and district-sponsored charter schools, as of October 2009. Currently, the district operates eleven K-5 elementary schools, three K-8 schools, four middle schools, four comprehensive high schools, one continuation high school, and two independent study schools. The district also operates Adult Education, Pre-School and Headstart programs. In addition, the district operates a vocational education focused charter school, the Hemet Academy of Applied Academics and Technology (HAAAT) and will be opening the Western Center Academy (WCA) Charter school for grades 6-8. The WCA focus will be on the sciences. Finally, the district also offers a self-paced on-line instruction program targeting high school students at risk of dropping out in conjunction with its existing continuation school .

Hemet Unified School District’s 2009 base Academic Performance Index (API) was reported at 729, a 13 point increase over the prior period.



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BUDGET ACCOUNTS & POLICY

BUDGET ACCOUNTS

The District accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual (CSAM). The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and by the American Institute of Certified Public Accountants.

Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund balance, revenues and expenditures. District resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The table below describes the various fund groups and their purpose.

General Fund

- The general fund is the general operating fund of the district. It is used for all financial resources except those required to be accounted for in another fund. The general fund is used to account for the day-to-day operations of the district. The fund is divided into two sub funds, The unrestricted general fund (Fund 03) and Restricted General Fund (Fund 06). Restricted funds are monies received by the district that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Unrestricted funds are monies that are available and not restricted in their use.

Special Revenue Funds

- Used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Funds the district maintains in this category are Charter School Special Revenue Fund, Adult Education Fund, Child Development Fund, Cafeteria Fund, and Special Reserve for Other Than Capital Outlay Fund

Capital Project Funds

- Used to account for the acquisition and/or construction of all major governmental general fixed assets. Funds the district maintains in this category are the Building Fund which is used to record the acquisition and construction of major governmental capital facilities and buildings from bond proceeds, the Capital Facilities Fund where revenues and expenses related to developer fees are recorded, the County School Facilities Fund and the Special Reserve Fund for Capital Projects

Debt Service Funds

- Used to account for the accumulation of resources for, and the payment of, long-term debt principal and interest and related costs. The Bond Interest and Redemption Fund is Hemet USD's debt service fund used to record tax collections and payments for Measure E and Measure T voter-approved general obligation bonds

Internal Service Funds

- Used to render services to other organizational units of a Local Educational Agency (LEA) on a cost reimbursement basis. This fund is generally self-supporting. Hemet USD has established Internal Service Funds for Self-Insurance. The fund is used to separate money for self-insurance activities from other operating funds of the district. The district is self-insured for worker's compensation and Hemet Teacher Association (HTA) medical and prescription claims.

THE CHART OF ACCOUNTS

The Hemet Unified School District's chart of accounts is designed in accordance with the Standardized Account Code Structure as defined by the California Schools Accounting Manual (available from the California Department of Education). The district's components of the SACS account string are:

Fund School Resource Project Year Goal Function Object
 XX - XXX - XXXX - X - XXXX - XXXX - XXXX

Fund—The fund field is used to account for financial activities to the appropriate fund. District funds are:

Fund 03	Unrestricted General Fund	Fund 06	Restricted General Fund
Fund 09	Charter Schools	Fund 11	Adult Education
Fund 12	Child Development	Fund 13	Cafeteria
Fund 14	Deferred Maintenance	Fund 17	Reserve for Other Than Capital Outlay
Fund 21	Building Fund	Fund 25	Capital Facilities
Fund 35	County School Facilities	Fund 40	Reserve for Capital Outlay
Fund 51	Bond Interest and Redemption	Fund 67	Self-Insurance

School— The school code field is used to associate expenses and revenues to a specific site, location, or department. School codes are optional and districts are able to create and assign custom codes that suit their unique needs.

Resource —The resource field allows the district to account separately for activities funded with revenues that have restrictions on how funds are spent and for activities funded with revenues that have financial reporting or special accounting requirements. Restricted revenues are those funds received from external sources that are legally restricted or are restricted by the donor for specific purposes. Unrestricted revenues are not subject to specific constraints and may be used for any purposes not prohibited by law.

Resource Group	Resource Range
◇ Unrestricted Resources	0000-1999
◇ Restricted Revenue Limit Resources	2000-2999
◇ Federal Resources Restricted	3000-5999
◇ State Resources Restricted	6000-7999
◇ Local Resources Restricted	8000-9999

Project Year — The project year field is used to identify the fiscal year in which the funding for a project or activity terminates for those projects and activities that cross multiple years.

Goal — The goal field applies primarily to expenditure accounts and is used to identify the specific objective or objectives of the expenditure. Undistributed expenditures are expenditures other than those for instruction. Undistributed expenditures are distributed to benefiting goals using a standardized allocation formulas.

Goal Group	Goal Range
◇ Undistributed	0000
◇ Instructional	0001-6999
General Education, Pre-K	0001-0999
General Education, K-12	1000-3999
General Education, Adult	4000-4749
Supplemental Education, K-12	4750-4999
Special Education	5000-5999
ROC/P	6000-6999
◇ Other Goals	7000-9999
Non-Agency	7100-7199
Community Services	8100-8199
Child Care & Dvlpmnt Services	8500-8599
County Services to Districts	8600-8699
Other Locally Defined Goals	9000-9999



Function — The function code identifies the general operational area of an LEA and groups together related activities. The function describes the activity or services performed to accomplish a set of objectives or goal. Examples of functions are transporting, teaching, feeding students, and providing health services. All expenditures must be coded to a function.

Function Group	Function Range
◇ Revenue	0000
◇ Instruction	1000-1999
◇ Instruction Related Services	2000-2999
◇ Pupil Services	3000-3999
◇ Ancillary Services	4000-4999
◇ Community Services	5000-5999
◇ Enterprise	6000-6999
◇ General Administration	7000-7999
◇ Plant Services	8000-8999
◇ Other Outgo	9000-9999

Object

The object field classifies expenditures according to the types of items purchased or services received. The object field identifies revenues by their source and type, and balance sheet accounts as assets, liabilities, or fund balances.

Object Group	Object Code Range
◇ Assets	9110-9499
◇ Liabilities	9510-9699
◇ Fund Balances	9700-9799
◇ Revenues	8010-8799
◇ Expenditures	1000-6999
◇ Other Sources	8910-8979
◇ Transfers Out	7300-7399
◇ Other Uses/Outgo	7100-7299/7400-7699
◇ Contributions	8980-8999

The above descriptions and SACS information were obtained from the California School Accounting Manual (CSAM), 2008 edition, published by the California Department of Education and can be found at:

<http://www.cde.ca.gov/fg/ac/sa/>

BUDGET POLICY

The district budget shall be prepared annually from the best possible estimates individual schools and district administrative staff can provide. Appropriate consolidation of detailed line items shall occur as the budget progresses through the various levels of review.

Before adopting the budget, the Governing Board shall hold a public hearing. The proposed budget shall be available for public inspection at least three working days before this hearing.

The Superintendent or designee shall file the adopted budget with the County Superintendent no later than five days after adoption or by July 1, whichever occurs first. The budget and supporting data shall be maintained and made available for public review. If the County Superintendent disapproves the district’s budget, the Board shall review and respond to his/her recommendations at a public meeting on or before September 8.

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in the district’s adopted budget revenues and expenditures which may be necessary as a result of changes in the final state adopted budget effecting K-12 funding.

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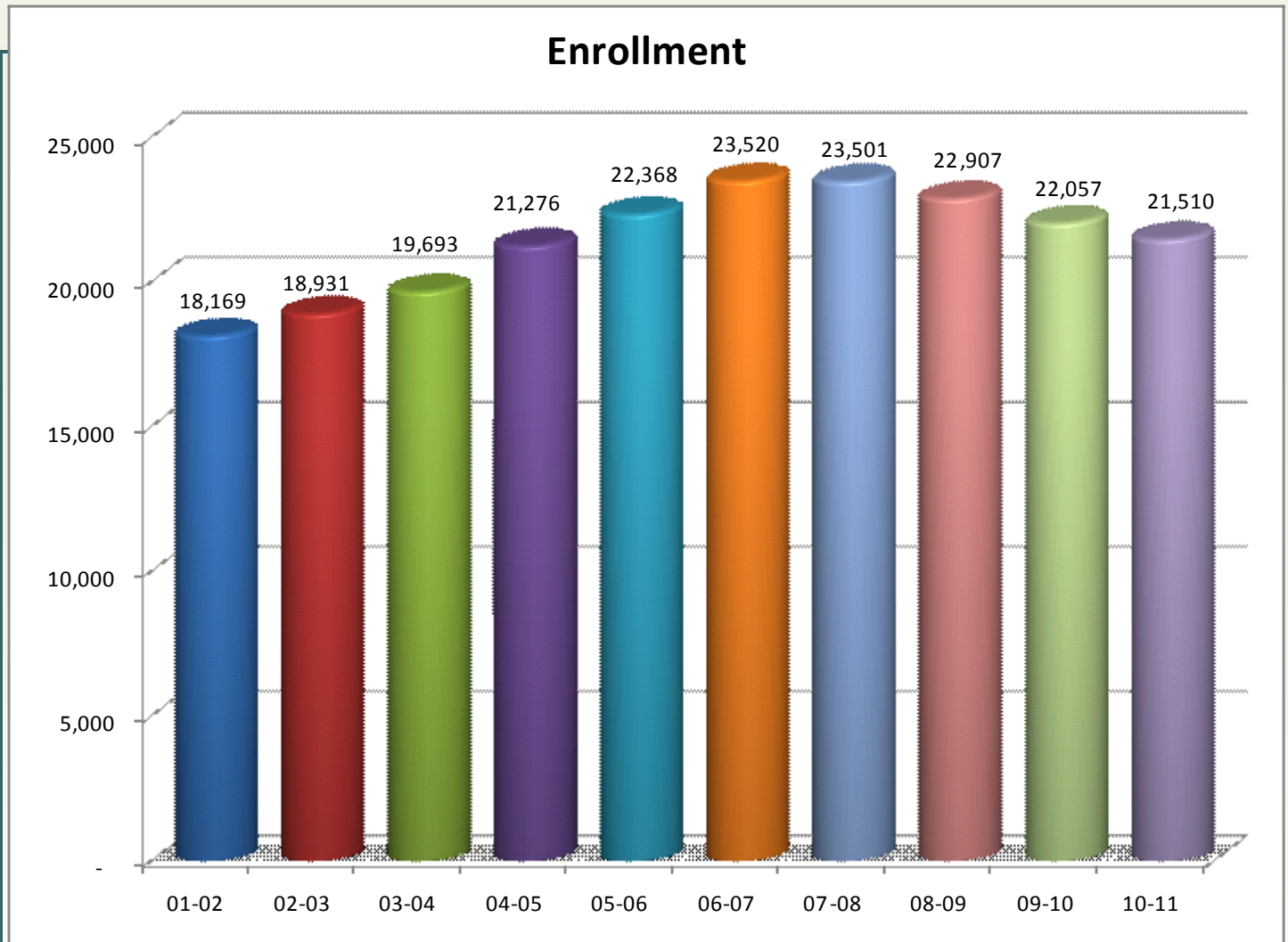


ATTENDANCE AND ENROLLMENT

AVERAGE DAILY ATTENDANCE (ADA)

ADA is a number derived from a district's student attendance reporting and used to determine annual revenue limit and other funding levels. ADA is equal to the average number of pupils who attend class over the course of the school year. This number is computed by counting only days of actual attendance for each student and dividing that number by the number of days in the school year. The majority of a school district's unrestricted funding is calculated on ADA for the benchmark period called Period 2 or P2. The cut-off date for this attendance calculation is in mid April of each year. The 2010-11 budget projects P-2 ADA to be 20,334.24, including attendance for district students enrolled in County programs and charter schools. Due to declining enrollment, ADA for funding purposes is projected to be at the prior year P-2 level with adjustments for transfers to and from charter schools. For budget development, the district is using prior year ADA of 20,754.36 for 2010-11 revenue calculations.

ENROLLMENT



* Beginning in 2006-07, Non-Public Schools (NPS) enrollment are included in official enrollment numbers. NPS enrollment has been excluded in this report for consistency.

** Projected enrollment

Enrollment is the number extracted from the student attendance system that shows how many students are enrolled in the district or school at a specific date in time, whether or not the student was physically present in school on that date. Each year, on the first Wednesday in October, the State of California requires districts to report the number of students enrolled, regardless of actual attendance on that date. The enrollment data collected is submitted through the California School Information Services (CSIS) for reporting purposes and data collection. This number, along with a variety of student and staff demographic information collected at the same time, is used for comparative reporting with other districts in the state. Enrollment data for Hemet Unified and all other California school districts can be found on the California Department of Education's DataQuest web site at <http://data1.cde.ca.gov/dataquest>. Because of technical problems with implementation of the CSIS software, the state had not certified enrollment data for October 2009 by the date of this report. The enrollment for 2009-10 on the chart on the prior page is a tentative number pending CDE certification.

Data used to develop enrollment projections for the budget year include housing starts and birthrates. Budgeted enrollment projections for 2010-11, excluding non-public schools, assume a decline of 547 students district-wide, resulting in a projected enrollment total of 21,510 non-charter students and 337 charter students. This a projected 2.54% decrease for non-charter schools from 2009-10, while charter enrollment is projected to increase 62% from 208 to 337*.

At projected enrollment levels for 2010-11, the district will have experienced a loss of 1,699 students since October 2007 or 8%. Declining birthrates and slowdowns in the housing sector are the primary causes of the enrollment loss. The district projects enrollment will begin to stabilize in 2010-11. The impact of declining enrollment combined with deficit funding from the State requires the district to continue to carefully monitor all unbudgeted expenditures to ensure unplanned deficit spending does not occur.

2010-11 Projected Enrollment

K-5 Elementary

Bautista Creek	941	Little Lake	750
Cawston	813	McSweeney	769
Fruitvale	880	Ramona	823
Harmony	760	Valle Vista	679
Hemet Elementary	-0-	Whittier	1,265
J. Wiens	763	Winchester	527

Total K-5 Elementary **8,970**

K-8 Schools

Cottonwood	215	Idyllwild	318
Hamilton K-8	526		

Total K-8 Schools **1,059**

Middle Schools

Acacia	1,030	Diamond Valley	1,256
Dartmouth	859	Rancho Veijo	1,310

Total Middle Schools **4,455**

High Schools

Hamilton High	380	Tahquitz	1,590
Hemet High	2,349	West Valley	1,882

Total High Schools **6,201**

Option Schools

Alessandro/Advance Path			
Continuation	345	HHJ Ind Study	363
Family Tree Ind Study	117	HAAAT Charter	203
Western Center Charter *	134		

Total Option Schools **1,162**

Non-Charter Totals **21,510**

District Totals **21,847**

* Western Center enrollment estimated



BUDGET SUMMARY

BUDGET DEVELOPMENT

Beginning in January of each fiscal year, the budget development process begins with the Governor of California publishing his/her proposed State budget. Financial information applicable to school districts is applied to revenue limit estimates and categorical funding. District staff prepare initial budget assumptions and current fiscal year activity is estimated.

In February, Cabinet and Business Services staff coordinate to develop preliminary enrollment projections. Cabinet reviews the staffing formulas in conjunction with staffing requests in relation to the enrollment projections.

The month of March consists of meetings with the district's leadership team and the Governing Board with the intent to develop budget goals and recognize resource needs throughout the district for the next fiscal year. Preliminary staffing allocations are developed and evaluated based on the projected enrollment and resource needs.

During April and May, the district focuses its efforts on identifying resources to meet anticipated needs and again, meetings are held with the district leadership team and the Governing Board where all members are encouraged to participate and provide input in developing the district's budget priorities. Revenues and expenditure estimates are analyzed to identify potential unfunded priorities and surplus revenues.

In mid-May, the Governor publishes the May Revise of the January proposed budget. The Governor's revised budget provides additional insight for the direction in which education funding is headed. With the additional information, cabinet reviews the applicable changes to the base budget and creates a proposed budget for consideration by the Board.

With final input from leadership and cabinet, the proposed budget is presented to the governing board in late May at a workshop meeting where public discussion and input is heard. By June 30th of each year, the annual budget is presented to the board for final consideration and adoption.



BUDGET ASSUMPTIONS

Hemet Unified's 2010-11 budget presented in this report was developed based on the deficit factors included in the May Revise. The revenue limit is calculated using a -0.39% cost of living adjustment (COLA) factor. A deficit factor of 18.355% has also been applied, along with a further per ADA reduction of \$244.81 which is equivalent to 3.85% of the district's base revenue limit. Most all other state revenues are reduced by a negative COLA of -0.38% from 2009-10 levels. The district's 2010-11 budget continues to take advantage of flexibility options for those state categorical programs as authorized with SBX 3 4 in February 2009. A complete list of those programs is available in the appendix section of this report.

The remainder of the district's federal American Recovery and Reinvestment Act (ARRA) stimulus funds are incorporated into the 2010-11 budget. An estimated balance of \$5.5 million of ARRA stabilization funds will be used to pay elementary music teacher and counselor salaries, professional development, security, and energy management costs. Also budgeted, is a total of \$2.1 million in ARRA IDEA funds targeted for Special Education that must be used on new or supplemental expenses. All ARRA revenues are required to be spent no later than September 2011. Title I ARRA dollars are expected to be fully expended by June 30, 2010, leaving additional unspent funds in the district's regular Title I allocation that may be carried over beyond the ARRA's September 2011 deadline.

ADA is assumed to be 94.0% of enrollment based on the prior two years trend. Enrollment is projected to be 21,510 excluding Charter and County enrollment. Charter enrollment is projected to be 337.

After much discussion and consideration, and as part of the 2010-11 budget plan, budget assumptions include the closing Hemet Elementary School at the end of the 2009-10 school year. Hemet Elementary students have been re-assigned to other district elementary schools.

The 2010-11 school year is reduced by five days.

Step and column increases for employees moving up and across the salary schedule for longevity and education is budgeted at an estimated 1.6% increase to total salaries. Salary reductions through a total reduction of 10 work days beginning in 2009-10 and salary rollbacks and lay-offs in 2010-11 is equivalent to 6.5% for all bargaining units. The employee work year has been reduced by 8 days in the budget year and two days in the prior year district-wide. Classified employees have agreed to a 3.41% salary rollback for 2010-11. Overall salary changes will vary from the 6.5% reduction due to

retirement of employees at the top of the pay scale, reduced staffing levels related to declining enrollment, added positions for special education funded with ARRA dollars, and other circumstances.

Base Revenue Limit	\$ 6,358.80	per ADA
Funded Base Revenue Limit	\$ 4,946.83	per ADA
Statutory COLA - Revenue Limit	-0.390%	
Revenue Limit - Deficit	18.355%	
Other State Revenues	-0.380%	
School Year	175	days
Employee Work Year	-8	days
Enrollment Growth	-2.54%	
CBEDS Enrollment (excluding NPS)	21,510	
CBEDS Enrollment Growth (excluding NPS)	(547)	
ADA %	94.00%	
Bdgt Yr ADA (excluding County, & Charter ADA)	20,259.68	
Revenue Limit ADA (higher of bdgt yr or prior yr P-2)	20,679.80	
Growth Staffing (Certificated FTE's 30:1)	-18.00	
Other Certificated Staffing Reductions - SERP/Attrition	-46.00	
Salary Adjustment (reduced wrk yrs & salary rollbacks)	-6.50%	
Step and Column Costs - Unrestricted GF	1.60%	
District-wide Utilities Increase	0.00%	
Savings from Utility Conservation Measures	-25.00%	
Routine/Deferred Maint. Contribution	2.44%	
Fund Balance Reserve	3.84%	
New Schools	(1.00)	
New School Staffing (Clsfd & Certificated FTE's)	-	
Unrestricted Lottery	\$ 110.00	per ADA

GENERAL FUND BUDGET

REVENUES

Hemet Unified School District's general fund revenues for 2010-11 are projected to be \$164 million, a 7.3% decrease from the total estimated revenue for 2009-10. Revenues come from revenue limit, federal, other state, and local sources.

The projected decrease in revenues is attributed to enrollment decline, fall off of ARRA funds as they are expended, and the practice of not budgeting federal revenues such as Medicare Administration Activities (MAA) revenues until they are received. The district also projects to see a decline in local funding related to decreased field trips for other districts provided by Hemet's transportation department and less anticipated interest revenue as cash balances are depleted.

REVENUE LIMIT FUNDING

Revenue limit funding constitutes the main revenue source for unrestricted expenditures including classroom instruction and district operations. Revenue limit funding is calculated by multiplying the district's projected average daily attendance by the budget year's funded base revenue limit (BRL) per ADA rate. For 2010-11, Hemet Unified's BRL, if fully funded would be \$6,358.80. However, after applying the 18.355% deficit and the additional \$244.81 per ADA reduction, Hemet Unified's funded BRL will be \$4,946.83 per ADA.

	Hemet USD Adopted	State-wide Average	Difference
Revenue Limit (before deficits)	\$6,358.80	\$6,387.00	\$(28.20)
Revenue Limit ADA	20,754.36	20,754.36	N/A
Total Revenue Limit Dollars	\$131,972,824	\$132,558,097	\$(585,273)



The district is currently using 94.0% of projected enrollment to estimate ADA for budget purposes. However, the revenue limit calculation allows for districts experiencing declining enrollment to compute their funding on either the current or prior year ADA, whichever is greater. Because Hemet USD enrollment and ADA is projected to decline from 2009-10, we are able to take advantage of prior year P-2 ADA for our revenue limit funding for 2010-11. This ability to use prior year ADA provides a one-year delay in realization of the loss in enrollment. The revenue limit calculation, summarized in the table on the right, shows the 2009-10 P-2 ADA, currently reported at 20,754.36 including ADA for district students served in county programs.

For the 2010-11 budget year, a -0.39% COLA decrease was included in the State's May Revise budget proposal. This decreases the district's base revenue limit by \$25 from 2009-10 levels to \$6,358.80 per ADA. The negative COLA is fully funded. In addition to the negative COLA, the May Revise also includes two deficits. One deficit factor of 18.355% is applied to the Base Revenue Limit (BRL) and reduces it to \$5,191.64. A second deficit equal to \$244.81 per ADA is also imposed, further reducing the funded BRL to \$4,946.83 for a combined reduction of \$1,411.97.

Other components of the revenue limit calculation include add-ons for meals for needy pupils, unemployment and beginning teacher salaries and decreases for PERS contributions and pupils in County programs. Overall these components add an additional \$3.8 million to the district's revenue limit funding.

Overall, \$105.6 million in revenue limit funding has been budgeted for 2010-11, a reduction of almost \$3.6 million from the prior year's deficated funding level and nearly \$30 million less than the district would have received if it was fully funded.

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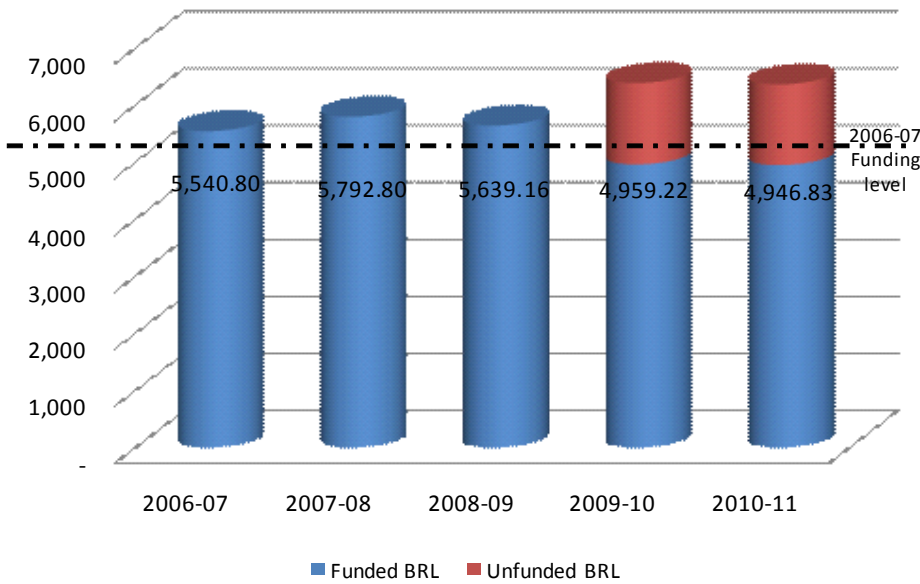
FEDERAL REVENUES

American Recovery and Reinvestment Act (ARRA) stimulus funds will continue to impact federal revenues and related expenses in 2010-11. The district's 2010-11 proposed budget includes \$2.2 million in one-time ARRA funds targeted for supplemental Special Education expenditures. An additional \$5.5 million in ARRA State Fiscal Stabilization Funds (SFSF) are budgeted from the restricted general fund's ending balance. The SFSF budget includes an increase of \$1.0 million in additional funds budgeted in 2009-10, but not expected to be received until 2010-11. The additional \$1 million was distributed in order to backfill Tier III categorical money that was reverted back to the state in mid 2009-10 to fund QEIA allocations. All ARRA funds must be fully spent by September 30, 2011. The district expects to spend 100% of its Title I ARRA dollars and approximately 50% of the other ARRA funds in 2009-10. It expects to spend all remaining ARRA funds by June 30, 2011.

\$4.5 million is budgeted for the district's regular federal Title I allocation, approximately the same level of funding as it received in 2009-10. Other federal revenues included in the 2010-11 budget are \$4.3 million for special education programs, \$1.06 million for Head Start, and the remaining \$2.9 million for other Title programs, MediCal, and MAA reim-

2010-11 Revenue Limit Calculation			
I. Enrollment Calculation			
2010-11 Projected Enrollment	21,555	(includes 45 NPS)	
Average Daily Attendance Factor	94.0%	(a)	
Total Student Attendance (ADA)			20,261.70
Prior Year P-2 ADA			20,754.36
Projected Bdg Yr ADA or PY P-2 ADA (whichever is higher)			<u>20,754.36</u> (b)
II. District Funding Per ADA			
2009-10 District Funding Per Student ADA	\$ 6,383.80		
-0.39 Percent Cost of Living Increase	(25.00)		
Equalization	-		
2010-11 District Base Revenue Limit (BRL) Per Student ADA			<u>\$ 6,358.80</u> (c)
Deficit Factor	81.645%		
2010-11 BRL with Deficit			<u>\$ 5,191.64</u>
Per ADA Adjustment			<u>\$ (244.81)</u>
2010-11 Funded BRL per ADA			<u>\$ 4,946.83</u> (d)
III. 2010-11 State Revenue Limit Funding			
2010-11 State Revenue Limit Funding based on ADA			<u>\$ 102,668,291</u> (b x d)
2009-10 State Revenue Limit Revenues (P-2)			<u>\$ 106,655,028</u>
Increase/(Decrease) in State Revenue Limit Funding from Prior Year			<u>\$ (3,986,737)</u>
IV. 2010-11 Sources of Revenue Limit Increase			
Increase/(Decrease) Due to Growth			\$ (3,634,328)
Increase/(Decrease) Due to Deficit /Per ADA Reduction Change			\$ 166,450
Increase/(Decrease) Due to COLA and Equalization			<u>\$ (518,859)</u>
Total Sources of Change from Prior Year			<u>\$ (3,986,737)</u>
<p>→ (a) A 1.0 % increase in student attendance when there is growth from the prior year would add \$1.0 million in new revenues.</p> <p>→ (b) District receives revenue limit funding based on days students attend school.</p> <p>→ (c) Annual amount after deficits the District receives for each student for a full year of attendance (daily rate of \$28.27 based on 175 day school year)</p> <p>Other components of the revenue limit calculation including meals for the needy, unemployment and beginning teachers add approximately \$2.7 million to the ADA based funding in Section III above.</p>			

5 Year Revenue Limit History



bursements.

OTHER STATE REVENUES

Other state revenues in the 2010-11 general fund budget total \$21.8 million. Prior to 2008-09 approximately 60% of all state revenues came in the form of restricted categorical programs. With flexibility provisions provided in SBX 3 4 enacted in February 2009, restricted categorical state revenues now account for just 32% of state revenues. With the flexibility provisions in place, programs that were previously restricted are now reported in the unrestricted general fund. All restrictions on the funding have been eliminated and the state has de-activated many of the resource account codes to prevent continued reporting under the former programs. The district will account for the flexible funds under

a single resource in the unrestricted general fund. Among the programs remaining in the restricted general fund are Economic Impact Aid (EIA), after school programs, preschool funding, and transportation. A deficit factor of -0.38% will be applied to state funding, a variance of 0.01% from the -0.39% COLA applied to revenue limit funds.

LOCAL REVENUES

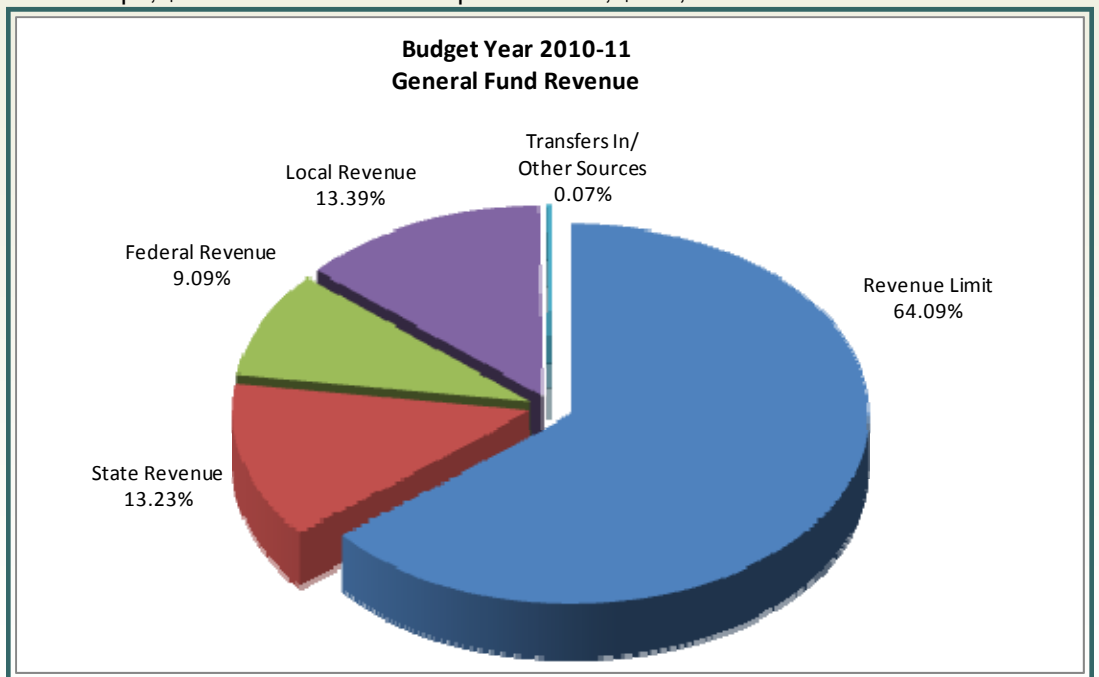
Local revenues include pass-thru funds from other agencies for special education and child development programs, redevelopment funds, interest earnings, reimbursement of expenses from other agencies, entrepreneurial activities, donations, and facilities use fees. There is \$22.1 million budgeted in the general fund in this category for 2010-11. \$8.3 million for Special Education pass-thru funds from the Riverside County Special Education Local Plan Area (SELPA); \$7.9 million in the form of student fees and payments from other districts Home-to-School and Special Education transportation; \$1 million for other district field trips; \$2.5 million for Redevelopment funds; \$500,000 for reimbursement of expenses from Advance Path Academy and bargaining units; and the balance in miscellaneous fees, interest, and donations.

EXPENDITURES

General fund expenditures for salaries, employee benefits, books and supplies, services and operating expenses, capital outlay, and other outgo total \$167.4 million in 2010-11.

SALARIES & BENEFITS

Salaries and benefit



expenses total \$138.4 million and comprise 82.07% of the district's combined general fund expenditures. Changes affecting salary and benefits in 2010-11 include the loss of nearly 64 certificated positions as a result of declining enrollment, increased class sizes at all grade levels, and budget reductions. Administrative positions were eliminated as a result of re-organization. Classified staffing was reduced through a combination of enrollment decline, re-organization, and efficiencies. A majority of classified reductions were made through attrition with some reduction in hours and lay-offs. Staffing reductions were implemented as the district's response to the on-going state budget crisis and subsequent reductions in K-12 education funding levels.

In an attempt to address continued reductions to state funding, the district implemented a budget reduction plan which included negotiated salary concessions from both the Hemet Teachers Association (HTA) and the Classified School Employees Association (CSEA). All management and confidential employees also agreed to salary reductions. Negotiated salary reductions were equal to approximately 6.5% for each employee group and were implemented through a reduction in work days, salary roll-backs, lay-offs, and attrition. All units agreed to a total of 10 days reduction in their work year over a 14 month period beginning in May 2009 in order to limit the full impact of the pay cuts to employees in the 2010-11 fiscal year. In addition to a two-day work year reduction in 2009-10 for all employees, HTA members agreed to an 8 day reduction in 2010-11 as well as the lay-off of 15 of its members. CSEA agreed to the 8-day reduction in 2010-11 along with a 3.41% salary rollback to meet the 6.5% reduction requested of all employee groups. Management and confidential employees will take an 8-day work year reduction for 2010-11.

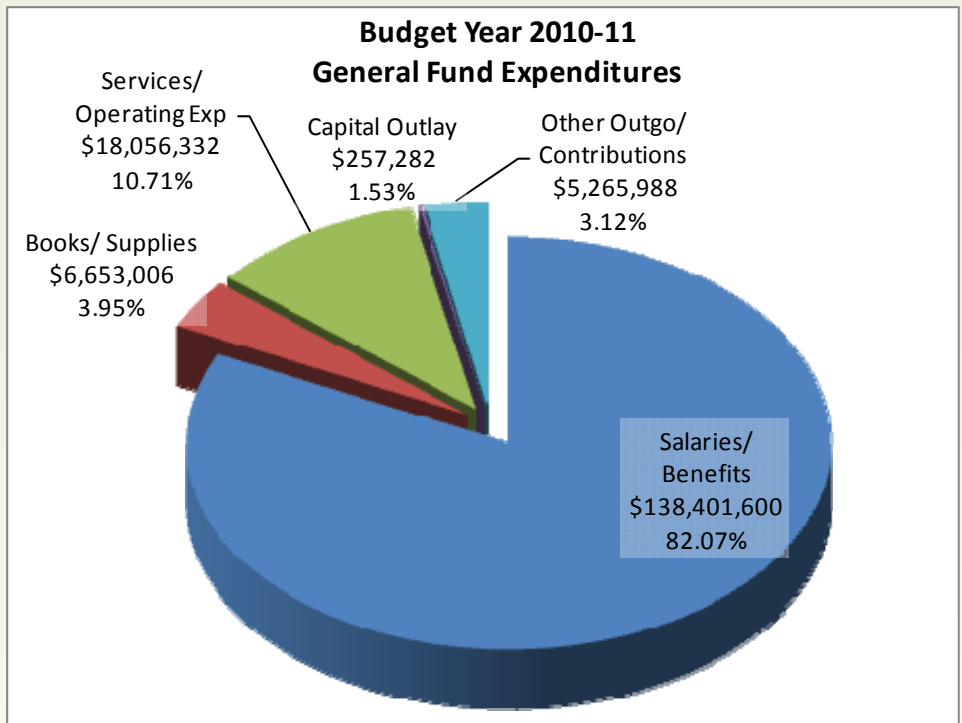
For the third time in three years, a formal Supplemental Early Retirement Program (SERP) was offered to all employees of the district who met specific age and length of service criteria. The SERP plan provides supplemental pay to participants in addition to retirement benefits provided by STRS and PERS. The district amortizes the cost of the plan over five years and will make its first payment in July 2010 on this third SERP offering. SERP premiums for all three years total \$2.2 million. The cost is off-set by savings realized for positions that are not re-filled or filled with employees at lower salary levels.

Other Post Employment Benefit (OPEB) rates for both the allocated and active employees portion will increase for 2010-11. This rate is charged to all salaries for payment of current retiree health and welfare benefits. As the number of retirees collecting benefits increases and payroll costs decline, the OPEB rate will increase. The Other Post Employment Benefit (OPEB) rate may be adjusted up or down during the year to meet the actual cost of the district's pay-as-you-go expenses for the budget year. After the close of the 2009-10 fiscal year, the final OPEB rate may be adjusted to account for available ending balances in the account. Initially, the OPEB rate for 2010-11 will be set at \$228.00 per FTE and 0.186% of salaries.

Other changes in employee benefit rates for 2010-11 include an increase in Unemployment Insurance rates from 0.03% to 0.072%. Worker's compensation rates will decrease in 2010-11 from 2.356% to 1.52% because the district will be able to spend down a portion of the reserve balance in this account that has been accumulating since Hemet became self-insured for Worker's Compensation in 2006-07.

The district offers an alternate FICA plan for substitute employees and employees working less than four hours and self-insures its worker's compensation obligations.

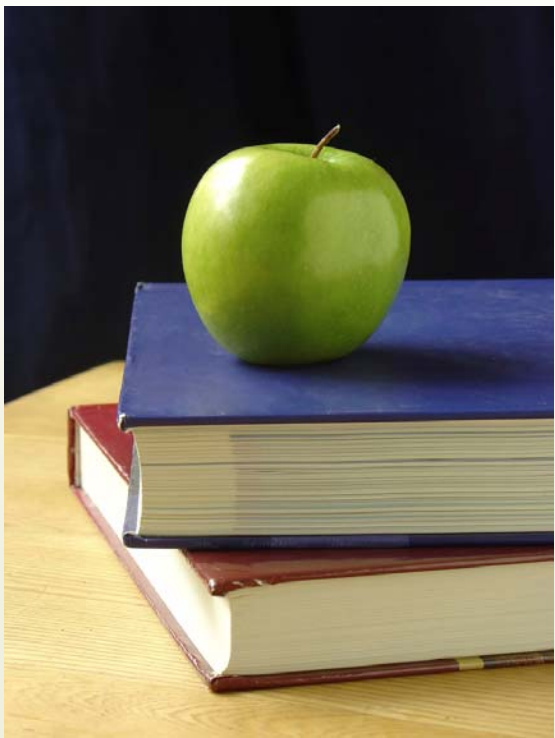
Regular approved positions are paid from a district salary account and are given a school or department location code to enable monitoring of staffing allocations. In addition to regular approved positions, sites and departments are provided budgeted allocations for substitutes, extra-duty assignments, and overtime costs as necessary. Substitute budgets are calculated on a formula derived from substitute pay rates, site full-time equivalent (FTE) allocations, and



benefits costs. This year a 25% reduction was made to this formula to meet other budget needs. A budget of \$1.25 million has been allocated for substitute costs, \$455,000 for extra duty, and \$25,000 for overtime expenses.

BOOKS AND SUPPLIES

The 2010-11 combined general fund budget shows \$6.7 million allocated for books and supplies. This is \$400,000 less than the projected amount to be spent in this category for 2009-10. Budget reductions and prior year carry over account for the change from the prior year. Categorical funds that are un-



spent at the end of the 2009-10 fiscal year, will be re-budgeted in late September for use in 2010-11. This action will increase budgets in this and other expenditure categories at that time. Amounts budgeted in the books and supplies category are primarily for the purchase of consumable supplies that school sites and departments need to operate during the year such as paper, books, gas for vehicles, and printer cartridges. Approximately 64% of the books and supplies are budgeted in restricted resources such as ARRA, transportation, special education and EIA.

SERVICES AND OPERATING EXPENSES

\$18 million is budgeted in this category for 2010-11. Services and operating expenses include utilities, property and liability insurance, professional/consulting services, repairs, consultants, non-public school (NPS) tuitions, and travel and conferences. Included in the \$18 million is \$4.1 million for utilities. This is a 25% decrease from 2009-10 projected costs due to savings the district anticipates it will realize with the implementation of an energy savings plan and by contracting with Energy Educators. \$9.0 million of the total in the services and operating expenses category is budgeted for professional/consulting services including legal and audit services, SERP payments, and contracts with the City of Hemet and Riverside County Sheriff's office for SRO's; \$1.4 million for special education non-public schools; \$342,000 for staff development conferences, workshops, and mileage reimbursement costs; \$762,000 for property and liability insurance; and \$1.5 million for repairs and leases with the balance

for miscellaneous expenses.

CAPITAL OUTLAY

A minimal budget of \$257,000 is set aside for capital outlay costs for 2010-11. This is primarily for equipment and vehicle replacements for maintenance and other support departments.

OTHER OUTGO

Other outgo is where debt payments for capital leases and other financing activities are recorded. \$4.5 million is budgeted in this category in the general fund for 2010-11. Debt payments for Certificates of Participation (COPs) paid from redevelopment funds total \$3.5 million. Debt payments charged to redevelopment are expected to exceed revenue receipts in 2010-11. However, there is sufficient fund balance to meet the debt payments for the current year without additional contributions necessary to cover those costs. The remaining \$1 million in debt payments charged to the general fund are for capital leases for energy equipment maintenance and bus and vehicle purchases. These debt payments are charged to the department responsible for those items.

A negative \$480,316 in the other outgo/transfers of indirect costs category is budgeted for 2010-11. These are funds transferred into the general fund from other district funds such as Child Development, Cafeteria, and Charter School to offset the costs of services provided by the general fund to those programs. Rates established by the California Department of Education are set each year for maximum indirect charges to these funds. Services provided to these programs for which indirect costs are charged include payroll processing, financial reporting, purchasing and human resource activities. In addition, Memorandums of Understanding (MOU)'s are in place with both Hemet Academy for Applied Academics and Technology (HAAAT) and Western Center Academy (WCA) charter schools that itemize direct costs for specific services such as printing, technology support, and general fund supported instruction.

OTHER FINANCING SOURCES/USES

CONTRIBUTIONS



Contributions between the unrestricted and restricted general funds total \$10,339,401 for 2010-11.

SPECIAL EDUCATION

Special education costs continue to exceed the revenue provided to the district from state, federal, and local sources for that purpose. Additionally, in order to retain federal funds, the district must meet maintenance of effort requirements. This standard requires the district's state and local contributions to its special education program be at least the same level as they were in the prior year. Contributions from the general fund to special education resources are budgeted at \$7 million.

Enrollment in special classes, including those for autism, pre-school and students 18-22 years old continues to grow, with the district adding classes as necessary during the year to serve the varied special needs of all its students. The district does not receive revenue limit funding for students attending pre-school special education classes and much of the costs related to serving these students must come from contributions from the unrestricted general fund. The combination of new programs and classes, along with declining enrollment district-wide and deficits on revenue limit earned for special education students, all place growing pressure on the district's special education budget. For 2010-11, special education budgets (excluding transportation) in all resources total \$26.6 million or 15.8% of the district's total combined general fund expenditures. This is up from 14.7% of all expenditures reported in last year's adopted budget as a result of the influx of targeted ARRA funds. Special Education ADA including non-public schools makes up approximately 4.2% of the district's total reportable ADA. Additional preschool students are enrolled in district programs, but their enrollment and ADA is not reported for funding purposes.

Federal, local, and state funding sources are expected to pay for \$18.9 million of special education costs for Hemet Unified including \$2.1 million in one-time ARRA funds. \$234,000 is transferred in from Charter School accounts to cover the cost of providing Special Education services to Charter School students.

Routine/Deferred Maintenance

Under the provisions of the state school building code, the district is required to contribute annually, an amount equal to three percent of its combined general fund expenditures to provide for the routine and deferred (long term) maintenance of its facilities. 2.5% of the contribution is allocated to Routine Maintenance and 0.5% to Deferred Maintenance in Fund 14. SBX 3 4 authorized in February 2009 offered districts the option to reduce the combined contribution to Routine/Deferred maintenance accounts to 1% and eliminates the required deferred maintenance match until 2012-13. While Hemet has reduced staffing in the maintenance area, it projects expenses to meet routine maintenance needs will be approximately \$3.4 million. The state match to deferred maintenance is included as one of the restricted funding sources open to flexible use. These funds, formerly directed for deferred maintenance, will be distributed to the district as unrestricted dollars. The district has budgeted \$715,000 of the flexibility funding as a transfer to Fund 14 for deferred maintenance needs for 2010-11. The combined contributions to routine and deferred maintenance equate to 2.4% of general fund expenditures.



Transportation

The transportation department continues to expand contracted route services, adding program revenues that help to off-set increased costs of operations and reduced state funding. Hemet Unified will continue to provide transportation services for Perris Union High, Perris Elementary, and San Jacinto Unified School District pupils as well as for special education students from Romoland and Nuview districts. The contracts with these local educational agencies (LEA's) provides payment for the direct costs of providing student transportation and administrative fees. It is projected that state revenues and fees from students and other districts will provide 100% of the funds necessary for the district to offer transportation services to its own students, eliminating the need for any contribution from other district funds. Total home-to-school and special education transportation expenses for 2010-11, including other LEA contracts for home-to-school, special education, and field trip transportation is \$10,518,463.

TRANSFERS IN FROM OTHER FUNDS

Transfers in from other funds to the general fund total \$227,361 for administrative costs and special education revenue received by the HAAAT and WCA Charter Schools in Fund 09. According to the Memorandum of Understanding agreements between the charter schools and the district, charter special education revenues will be returned to Hemet Unified as

the sponsoring agency each year to cover the cost of providing services to charter students. The remaining fund balance of \$96,773 is budgeted as a transfer from Fund 17, Special Reserve for Other Than Capital Outlay to the general fund for total transfers in from other funds of \$324,134.

TRANSFERS OUT TO OTHER FUNDS

Transfers out to other funds from the general fund total \$1,230,000. The transfers out include \$715,000 being transferred to Fund 14 for deferred maintenance needs and \$515,000 transferred out to Fund 11 for Adult Education apportionment and the CBET program. The transfers out come from the unrestricted flexibility programs and the amounts transferred out are slightly less than the amounts that would have been directed to Funds 11 and 14 for those programs had flexibility not been offered.

SITE AND DEPARTMENT ALLOCATIONS

SITE DISCRETIONARY ALLOCATIONS

In addition to a variety of restricted funding sources, site lottery allocations, and donations, school sites receive an unrestricted discretionary budget. The per pupil allocation factors remain unchanged from prior years and no deficits were applied. Site discretionary allocations are based on the school's grade levels and projected enrollment figures for both regular and special education students and range from \$40 to \$55 per student. Detailed information on the allocations at each school is provided in the Appendix.

DEPARTMENT ALLOCATIONS

Department budgets are based on historical expenditure levels and are the sole source of funds for operating expenses for each department.

SITE LOTTERY

According to the Hemet Teacher's Association (HTA) contract article 20.1, 20 % of lottery revenues received by the district are to be allocated to school sites and may be used for equipment, supplies, capital outlay, employee in-services, or student field trips. Lottery revenues are allocated to each site based on the site's projected certificated full-time equivalents (FTE's) for the budget year according to the district's staffing formulas. Budget year lottery revenues are calculated using the per ADA rate provided by School Services of California in their Financial Dashboard. School Services is estimating unrestricted lottery funds per ADA for 2010-11 at \$110.00. The proposed lottery site allocation for 2010-11 totals \$466,643.

OTHER ALLOCATIONS

K-8, middle, and high schools also receive allocations for athletic program expenses and all sites are provided a budget for utility costs. All school sites and some departments receive additional allocations for substitute and extra duty payroll costs. A minimal budget for overtime district wide has been reserved. Summer school expenses and related revenues are reported in a separate budget as are Medicare Administrative Activities (MAA), testing, property and liability, safety and security, and various other activities.

DISTRICT PAID EXPENSES

Budget is set aside each year in a category for district-wide expenses. Items charged to this account include audit, election, early retirement (SERP) premiums, and legal expenses. Also, charged to this account are technology related expenses for the district-wide network, student attendance system, and software licensing fees. The amount budgeted for these expenses total \$3.5 million. Indirect costs totaling nearly \$2.3 million from other funds and restricted resources are used to off-set expenses in this category resulting in a net unrestricted general fund budget for district-wide expenses of \$1.3 million

RESTRICTED GENERAL FUND



The 2010-11 budget continues the district's practice of budgeting categorical programs and other restricted revenues with the best estimates provided by contributing agencies and organizations. Restricted revenues come from several sources. Just over 26% of restricted funding sources come from contributions and revenue limit transfers from the unrestricted general fund. The remaining 74% comes from federal, state, and local sources and are only to be spent on those uses which the funding source has specified, including , English language learners, special education, transportation, after school programs, and economically disadvantaged students. At this time, the projected budget for individual programs funded with federal revenues reflect changes based on information from the federal government. State categorical revenues, with the exception of Special Education and EIA, include a -0.38% reduction for the negative COLA. Local restricted revenues are comprised primarily of redevelopment, SELPA pass-through funds for Special Education, and payments from other LEA's for transportation services. Categorical or restricted expenditures have been budgeted to match anticipated revenues. With the exception of ARRA funds, any unspent balances remaining at the end of the prior fiscal year are typically re-budgeted in late September of the following year.

A table listing categorical funds and their budgeted amounts for 2010-11 is shown to the right.

FLEXIBILTY FUNDING

Programs that were formerly restricted in their use and accounted for in the restricted general fund were opened to flexible use beginning in 2008-09 through 2012-13. As a result of the flexibility, the funding for these programs is now unrestricted and can be used for any educational purpose. Excluding supplemental hourly funding, the district has budgeted \$ 6.7 million in revenue and \$2.15 million in expenses for these programs in the unrestricted general fund. A list of former categorical programs that are now accounted for in the unrestricted general fund is available in the Appendix. Of the \$2.15 million in expenses budgeted, \$715,000 is for Deferred Maintenance and will be transferred to Fund 14. Another \$515,000 is for the Adult Education and Community– Based English Tutoring (CBET) programs, both of which are accounted for in the Adult Education Fund—Fund 11. The remaining \$1.2 million in expenses and \$4.55 million in revenue has been budgeted for salaries, contracts, professional development, and other expenses that have been identified as priorities for the district for 2010-11.

2010-11 Categorical/Restricted Programs

Program/Resource	Expenditure Budget Amount
3010 Title I	\$ 4,479,010
3011 ARRA Title I	-
3200 ARRA Stabilization	5,463,152
3310 Spec Ed Local Asst	4,082,297
3311 Special Ed Local Asst - Part B	10,905
3313 ARRA Special Ed IDEA	1,943,057
3314 ARRA Special Ed IDEA Prvt Schsl	6,368
3315 Spec Ed PreSchool	73,606
3319 ARRA Special Ed IDEA PreSchool	78,520
3320 Spec Ed PS Local Entitlement	168,391
3324 ARRA Special Ed PS Local	116,637
3345 Special Ed PreSchool Staff Dvlpmnt	682
3550 Voc Ed	146,093
3710 Title IV - Drug Free Schls	eliminated
4035 Title II - Part A	889,633
4045 Title II - Part D	16,276
4124 Calif 21st Century (WVHS)	131,371
4201 Title III Immigrant Education	-
4203 Title III - LEP	388,700
4510 Title VII - Indian Ed	11,487
5210 Head Start	1,059,587
5640 Medi-Cal Reimbursements	858,368
6010 ASES (After School Education & Safety)	2,400,237
6286 English Language Acquisition Prgm	108,300
6300 Lottery - Restricted	300,837
6500 Special Education	19,447,242
6520 Special Education - Workability	71,082
6530 Special Ed Low Incidence	17,866
6535 Special Ed Personnel Staff Development	8,229
7010 Ag Incentive	26,585
7090 EIA	2,482,659
7091 EIA - Limited English Proficiency	129,307
7230 Transpo - Home to School *	6,674,225
7240 Transpo - Special Ed *	2,715,895
7905 First 5 School Readiness	325,000
8150 Routine Maintenance & Repairs	3,400,000
9007 Riverside Cnty Children & Families	358,313
9015 Workforce Investment	19,000
9986 Redevelopment	3,510,712
Total	\$ 61,919,629

ENTREPRENUERIAL ACTIVITIES

In an effort to generate revenue to off-set declines in state aid due to budget reductions and declining enrollment, the district has actively pursued entrepreneurial opportunities in the areas of transportation, nutrition services, and reprographics.

TRANSPORTATION

Transportation continues to expand services to other districts for home-to-school and special education services. It also provides field trip transportation to many districts within Riverside County. The Transportation Department also provides transportation to resident students from the California School for the Deaf in Riverside between the school and their homes throughout Southern California on weekends. These activities have eliminated the encroachment of transportation activities in the budget year, and that had neared \$1.8 million in 2005-06.

PRINT SHOP

The district opened the Print Shop in July 2007. The operation was housed in temporary facilities at the former district office complex on W. Latham Avenue. The original intent of the Print Shop was to reproduce consumable materials for Hemet Unified students at a lower cost than purchasing the materials from outside vendors. When the Print Shop was relocated to its new facility at the Professional Development Service Center on W. Acacia Avenue, additional space and improved infrastructure allowed the operation to add equipment and increase production capabilities. While the Print Shop does not see an actual cash profit in its operations, its real financial benefit is realized through reduced printing costs to sites and departments by performing work in-house. Other districts for whom the Print Shop is currently providing reprographic services include Perris Union High School District, Alvord Unified School District and Etiwanda Unified School District.



Other Funds

The 2010-11 expenditure budgets for the district's other funds are as follows:

Fund	2010-11 Expenditure Budget
Fund 09—Charter School Special Revenue	\$2,733,478
Fund 11—Adult Education	633,213
Fund 12—Child Development	1,655,433
Fund 13— Cafeteria	9,605,959
Fund 14—Deferred Maintenance	722,000
Fund 17—Reserve for Other Than Capital Outlay	96,773
Fund 21—Building Fund	17,500,0000
Fund 25—Capital Facilities	350,000
Fund 35—County School Facilities	50,000
Fund 40—Reserve for Capital Outlay	-0-
Fund 67— Self Insurance	15,608,947

With the exception of Fund 21, the amounts listed above do not include projected beginning fund balances in each fund. Beginning fund balances will be budgeted after the close of the 2009-10 fiscal year. Ending balances estimates for each fund can be found in the Appendix section of this report.

Hemet Unified was selected to receive \$23 million in Quality School Construction Bonds (QSCAB) as part of the federal stimulus program in late 2008-09. Issuance of the bonds has been held up in legal review. The funds were set to be released in June 2010, however, after review of assessed valuations in Riverside County, it was determined the district did not have sufficient bonding capacity to issue the bonds. Bond Anticipation Notes (BANs) may be issued as an alternative until assessed valuations increase. BANs will need to be repaid within five year of issuance. Revenues and expenditures for the QSCAB or BANs will be recorded in Fund 21 and budget adjustments to that fund will be made once the bonds are received.



Hemet Elementary

Charter Schools

The district began operation of its first charter school, Hemet Academy for Applied Academics and Technology (HAAAT) in 2007-08 for high school students. The first year of operation, HAAAT had reported enrollment of 87 students and a budget of \$932,000. HAAAT is housed at the old Santa Fe Middle School campus with other options schools such as Alessandro, Advanced Path, Helen Hunt Jackson and Family Tree Learning Center. By 2009-10, HAAAT enrollment has grown to a reported 208 students and its projected expenses for the fiscal year will be \$1.2 million. HAAAT is projecting enrollment of 203 students in the 2010-11 budget year with a budget of \$1.3 million.

In 2010-11, Hemet Unified will be opening its second charter school, the Western Center Academy (WCA) which will be housed at the Western Science Center in Hemet. The WCA is for middle school students and its program will incorporate standards-based curriculum with resources from the Western Science Center, regional education institutions and local nature preserves. For staffing impacts at other district schools, the district has budgeted WCA enrollment at 134 students. For budget and revenue calculations, enrollment has been budgeted at 240 for the 2010-11 fiscal year. The WCA 2010-11 budget is currently projected to be \$1.2 million. The budget amount for WCA is slightly less than HAAAT despite a higher projected enrollment because charter middle schools are funded at a lower rate than charter high schools.



LEED Platinum Certified museum will serve as a lab site for WCA students.

Photo © Western Science Center

http://www.hemetusd.k12.ca.us/sites/wstrnctr/Western_Center_Academy/Home.html

Western Center Academy

Charter Middle School

- Focus on math, science & technology
- Museum discovery-based learning
- Extended lab periods
- Rigorous academic curriculum

Academic Partners

- Western Science Center
- University of California, Riverside
- La Sierra University
- University of California, Berkeley
- Palomar Observatory
- Mt. San Jacinto College
- Metropolitan Water District



Staffing

STAFFING FORMULAS

The district allocates staff to school site operations based on staffing formulas. The formulas have been developed over a number of years and are reviewed and revised as part of the district's annual budget development process.

Approximately 84% of all general fund expenditures are committed to salary and related benefit costs. Faced with growing costs in all areas and the increased percentage of the district's budget allocated for salary related expenditures, the district's cabinet evaluated all staffing related costs as part of the 2010-11 budget development process and as a result, class sizes were increased and other staffing reductions were made.

The state budget crisis, along with one-time ARRA funding has created a unique position from which the district must address its staffing needs for the for 2010-11 budget year. To address on-going and deep funding cuts in state revenues, the district decided to reduce staffing in all areas including management, certificated and classified employees. The district offered a SERP to all employees which resulted in a reduction in staff through attrition, avoiding lay-offs or reduction of hours in most situations. Relaxed penalties on K-3 class size reduction funds continue to provide the district the opportunity to increase class sizes for K-3 to 25 to one without a significant impact on CSR funding. Positions filled in 2009-10 when Option 1 Kindergarten was re-implemented continue to be funded through a combination of general fund dollars, and one-time ARRA funding.

Classified staffing has also been impacted by reduced, unrestricted funding and in response the district has had to reduce staffing in some areas such as clerical, custodial and grounds. The district continues to fund library and health technicians from Title I and EIA carry over funds. When the projected carry over from these funds are fully utilized, other options for funding these positions will need to be considered.

Staffing for special education classes are analyzed and re-assessed on an on-going basis throughout the year and adjustments are made as necessary. The formulas used as the starting basis for 2010-11 staffing levels and staffing revisions agreed to by the leadership team, and approved by the Governing Board, are summarized in the adjacent table.

Staffing Formulas	
Position	2010-11 Formula
Principal	1.0 Per Site
Assistant Principal	Varies
Teachers K	25 to 1.0
Teachers 1-3	25 to 1.0
Teachers 4-5, 9-12	33 to 1.0
Teachers 6-8	33 to 1.0
Teachers - RSP	28 to 1.0
Teachers - SDC	15 to 1.0
Instrumental Music - K-5	0.25 per site
ASB/Athletic Director - High School	0.7 Per Site
Counselor - Middle/High School	1 Per 900
Office Manager	1.0 Per Site
Clerical Support Staff	Varies
Secretary II	Varies
Library/Media Tech	Varies
Health Technician	7.0 Hrs
Campus Supervisors - High School	1.0 Hrs Per 44
Campus Supervisors - Middle School	1.0 Hrs Per 50
Supervision Aides	1.0 Hrs Per 50
Plant Manager - High School	1.0 Per Site
Custodian	Varies
Breakfast Supervision	Varies

STATUTORY BENEFITS

In compliance with federal and state laws, Hemet Unified School District provides the following statutory benefits.

SOCIAL SECURITY/ FICA/ ALTERNATE FICA

Most employees participate in the Social Security Program through mandatory payroll deductions. Social Security provides retirement benefits for individuals who have worked the number of years required for eligibility. Other benefits may include disability income, survivor, dependent, and medical benefits. The amount contributed, which is matched by the district is based on a rate determined and established by the Social Security Administration and is currently 6.2% for both the employee and employer. The district will be providing an alternate FICA plan to substitute and part-time employees who work less than four hours per day in all combined positions. This plan will invest employee and employer contributions in a private retirement plan which the employee will have access to upon retirement just like Social Security.

MEDICARE

Medicare is a federal program which pays certain healthcare expenses for individuals 65 years of age and older. Enrolled individuals must pay deductibles and co-payments, but much of their medical costs are covered by the program. Medicare is less expensive than some other health care programs, but it is an important source of post-retirement health-care. Employees contribute a percentage of their salary each pay period to the program with their employer contributing an equal matching amount. Rates are established by the Medicare program and currently are 1.45% for both employer and employee contributions.

UNEMPLOYMENT INSURANCE

Most employees of the district are covered by the State Unemployment Security laws. Under provisions of these laws, employees of the district who become totally or partially unemployed, and who meet the eligibility requirements set forth may be eligible to receive unemployment compensation. Unemployment contributions are an employer paid expense. The 2010-11 unemployment rate for all districts in the county has increased more than 100% going from 0.30% in 2009-10 to 0.72% in 2010-11.

WORKER'S COMPENSATION

The district also sets aside a percentage of the amount it pays each employee for worker's compensation insurance. Since July 1, 2006, the district has been self-funding its worker's compensation plan. This has shown to be an effective cost savings measure. Claims continue to be less than the premiums paid previously to outside agencies. The district is projecting to end the fourth year of implementation with approximately \$5.8 million in reserves for future claims. Reserves and activity for the self-insured Worker's Compensation plan are reported outside the general fund in Fund 67. The employer contribution rate for worker's compensation in 2010-11 will be reduced to 1.52% of salaries paid compared to 2.356% in 2009-10 because the district has accumulated a sufficient reserve balance the Worker's Compensation.

OTHER BENEFITS

In addition to the statutory benefits above, Hemet Unified School District also contributes to employee retirement plans and health and welfare benefits.

RETIREMENT

Certificated employees in regular positions are eligible to participate in the State Teachers Retirement System (STRS). The district contributes an amount equivalent to 8.25% of an employee's salary to the plan. Classified employees who meet certain criteria are eligible to participate in the California Public Employees Retirement System (CalPERS). The district contributes 7.00 % to this plan for most classified employees. The district is also required to pay 13.02% of eligible classified salaries into the plan. Districts are able to reduce this rate (PERS Reduction) through their revenue limit calculation by an amount that is adjusted annually in May by the CalPERS board. While the PERS board has delayed approval of the 2010-11 rate until June or July this year, the PERS reduction rate for 2010-10 is expected to be 2.313%.

Additionally, employees may elect to participate in a variety of retirement and deferred compensation plans through voluntary payroll deductions .

HEALTH & WELFARE BENEFITS

Most district employees are eligible to receive health and welfare benefits comprised of medical, vision, dental, and life insurance. The district contribution to these plans is capped at \$9,100 for HTA members and \$7,200 for classified and management staff. The total cost of health and welfare varies based on the plans the employee elects. Any premium costs above the capped amount are made by the employees through payroll deductions.

OTHER POST EMPLOYMENT BENEFITS

Employees who retire from Hemet Unified and who have reached a specified age and completed a designated number of years of service to the district will be eligible to receive \$3,300 annually for health and welfare benefits for a maximum of 10 years or until they reach age 65, whichever comes first. A percentage of all active employees' salaries is paid by the district to fund this cost on a pay-as-you go basis. An actuarial study has been performed to determine the district's total liability for this plan, currently projected at \$30.2 million. The district is encouraged to begin funding a portion of this liability annually in addition to the pay-as-you-go costs. To fully fund the OPEB total liability over a period of 30 years, the annual contribution has been actuarially determined to be \$3.8 million. Previously there was \$2.6 million from prior year mandated claim reimbursements held in reserves to start funding the OPEB liability. However, this balance was re-designated in 2009-10 and is being used to fund on-going expenses to maintain essential programs in the



Financial Outlook

STATE BUDGET

The state budget proposal presented by the Governor in January included a negative 0.38% cost-of-living adjustment for Prop 98 and categorical funding for K-12 education. The Governor also proposed continuing the 18.355% deficit on revenue limits, as well as a \$250 per ADA reduction targeted toward administrative and contract costs. The January budget was based on several revenue assumptions including an influx of federal dollars.

When the revision to the January budget was presented in May, it was clear that the federal revenues would not materialize to the extent that was projected in January and cuts to programs such as Child Care and CalWorks were proposed to off-set the revenue shortfalls. No real changes were made to K-12 funding levels in the May Revision from what had been proposed in January with the exception of a change to the COLA for revenue limits to -0.39%. The COLA for all other state revenues remains at -0.38%. While the \$250 per ADA cut was not modified, the target toward administrative and contract expenses was eliminated. The per ADA reduction was also further clarified to be calculated at 3.85% of a district's un-deficited base revenue limit rate.

Flexibility for many state categorical programs remains in place through 2012-13.

While the global financial crisis appears to be stabilizing, the impact to state revenues continues. The state's budget deficit is projected at \$19.1 billion for 2010-11.

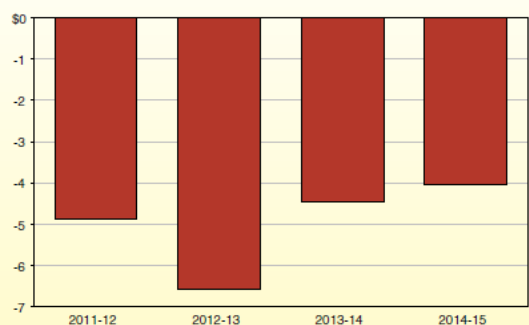
In an analysis of the Governor's May Revision and legislature's budget proposals published on June 4, 2010, the Legislative Analyst's Office (LAO), recommends the state work to preserve core programs and to make reductions across the board as necessary. The LAO suggests the state determine what level of funding it can provide to K-14 education and that suspension to the Prop 98 minimum guarantee is likely. To off-set the impact of a suspension, the LAO recommends including more state categorical programs such as Transportation, Economic Impact Aid (EIA), and Class Size Reduction (CSR) under the flexibility provisions.

The LAO suggests the state determine what level of funding it can provide to K-14 education and that suspension to the Prop 98 minimum guarantee is likely. To off-set the impact of a suspension, the LAO recommends including more state categorical programs such as Transportation, Economic Impact Aid (EIA), and Class Size Reduction (CSR) under the flexibility provisions.

The Legislative Analyst's report recommends the state look at ways to increase revenues through implementation of fees, taxes and extending expiration dates of previously approved tax increases. Finally, the LAO continues to urge the state to adopt budget long-term solutions to address the on-going structural deficits.

May Revision Would Reduce, But Not Eliminate, Future Operating Shortfalls^a

General Fund (In Billions)



^aLegislative Analyst's Office estimates of the differences between annual General Fund expenditures and revenues under the Governor's May Revision proposals.

Taylor, M., Overview of the 2010-11 May Revision, An LAO Report, May 18, 2010 : http://www.lao.ca.gov/reports/2010/bud/may_revise/may_revision_051810.pdf



http://www.lao.ca.gov/handouts/conf_comm/2010/Overview_Budget_Plans_2.pdf

MULTI YEAR PROJECTIONS

The district's multi-year projections are based on the information presented in the table below. 2010-11 enrollment is expected to decrease by 2.48% from enrollment reported in October 2009. The district is projecting enrollment to stabilize beginning in 2010-11 and to stay flat through 2012-13. ADA as a percentage of enrollment will remain constant at 94.0%. This is considered to be a conservative assumption based on recent trends. Normally, the district bases its projected statutory cost of living adjustments (COLA) for revenue limit funding on information provided by School Services of California in their Financial Dashboard. According to SSC, COLA increases for state revenues are projected to be -.039% in 2010-11, 1.80% in 2011-12, and 2.40% in 2012-13. However, districts have been advised to not budget any COLA increases in state funding during the three-year projection period because it seems unlikely the state will be able to afford to fund any COLA increase. A deficit factor of 18.355% has been applied to revenue limit calculations for all three years as well as a \$244.81 per ADA revenue limit reduction.

Aside from ARRA funds, federal revenues are projected to remain stable for each of the two subsequent years. Other state revenues and local revenues are also projected to be flat through 2012-13.

Expenditures in the restricted general fund in 2010-11 include budgets for the ARRA funds that must be spent by September 30, 2011. Combined general fund certificated salaries and related benefits show a decrease in 2010-11 for increased class sizes, salary reductions, and work force reductions as the district works to deal with on-going deficits in state funding. Through a variety of budget reductions and salary concessions, the district was able to cut approximately \$14.5 million in the 2010-11 budget year. A two-day reduction to the 2009-10 work year implemented in May, allow the district to carry over a larger than originally anticipated beginning balance for 2010-11 that will help carry it through to 2011-12 without additional budget reductions. However, it is anticipated additional reductions will need to be made in 2012-13 if state revenues do not improve substantially.

\$7.6 million in one-time ARRA funds are expected to be fully utilized by June 30, 2011. A majority of the ARRA funds are used to support on-going expenses including salaries for elementary music and CSR teachers, librarians, counselors, special education staff, security, staff development, supplies, and other costs. Once the ARRA funds are fully expended, these expenses will revert back to the unrestricted general fund in 2011-12.

After assuming an additional \$1 million in budget reductions to off-set step and column increases and to account for the loss of one-time categorical funding in the 2011-12 budget year, the multi-year projections show only slight increases in expenses over the prior year. Revenues decrease to account for the one-year delay in absorbing losses for declining enrollment as well as the fall off of the remaining ARRA dollars.

Revenues improve slightly in 2012-13 when the current CSR flexibility provisions expire and it is assumed K-3

2010-11 Budget—Multi Year Projection Assumptions

	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
ADA	94.000%	94.000%	94.000%
Enrollment Growth	-2.480%	0.000%	0.000%
Revenue Limit COLA	-0.390%	0.000%	0.000%
State Deficit Factor	18.355%	18.355%	18.355%
Per ADA Reduction	\$ 244.81	\$ 244.81	\$ 244.81
Federal Revenue (excluding ARRA)	0.000%	0.000%	0.000%
Other State Revenue	-0.380%	0.000%	0.000%
Local Revenue	0.000%	0.000%	0.000%
Salary and Benefit Increases	-6.500%	0.000%	0.000%
Step & Column Adjustments	1.600%	1.600%	1.600%
Utilities	0.000%	0.000%	0.000%
Energy Savings	-25.000%	0.000%	0.000%
Reserve for Economic Uncertainty	3.840%	3.000%	3.000%
New Schools	1	None	None
Charter Schools	2	2	2

classes return to a 20:1 ratio and the district is fully funded for all K-3 students. However, this revenue increase is off-set by the cost to increase K-3 staffing to maintain K-3 class sizes at a 20:1 ratio. An additional \$8 million in cuts will need to be imposed in other areas in order for the district to maintain its 3% reserve for economic uncertainty and to fully re-implement CSR.

The unrestricted general fund shows deficit spending all three years. Deficit spending for 2010-11 is projected at \$6.9 million; \$2.5 million in 2011-12; and \$321,000 in 2012-13 providing additional budget cuts are made. The deficit spending in all three years is a result of continued state funding short-falls.

Based on these assumptions, the district expects to meet its financial obligations for the current and two subsequent fiscal years.



CASH FLOW ANALYSIS

While a cash flow is not required, it is included in the appendix of this annual budget report. The cash flow analysis shows that based on current information, the district will have sufficient funds to meet its cash needs for 2010-11 by utilizing temporary borrowing between funds and issuance of Tax Revenue Anticipation Notes. A resolution authorizing temporary borrowing between district funds for short-term cash needs for the 2010-11 budget year will be submitted to the Governing Board in June 2010, should the district need to pursue this option. In addition, to address deferrals in State revenues, the district has elected to participate in the Tax Revenue Anticipation Notes (TRANS) program in 2010-11 with a sizing limit of \$30 million. The TRANS will be issued in two series of \$15 million each. The first will be issued in July 2010 and is to be repaid in full by March 2011 and a second issuance will occur in early March and must be repaid by September 2011.

ENDING FUND BALANCE

As indicated in the table below, the district's 2010-11 beginning fund balance for the combined general fund is projected to be \$23,102,153. This is a larger beginning balance than the \$15.5 million that was estimated in the 2009-10 Second Interim Report for a combination of reasons. Changes are result of the following:

- ◆ Increases for unanticipated revenues or recording revenues earlier than planned: for ARRA SFSF, Medicare Administrative Activities, state categorical funds, interest, and donations, offset by lower than anticipated revenues for redevelopment and Ed Tech Voucher reimbursements for a net combined general fund increase in revenues of \$345,481.
- ◆ Lower than anticipated expenditures and contributions were realized in the unrestricted general fund expenditure as a result of the early implementation of the 2010-11 budget plan including a two-day reduction to employee work years, a spending freeze on all non-essential purchases, lower than anticipated utility costs due to favorable weather conditions and Hemet High construction, a freeze on all non-essential travel/conferences for a net decrease from second interim projections of \$4.4 million. Restricted general fund expenditures are projected to be \$2.8 million less than anticipated than in the 2009-10 Second Interim report, primarily because of accounting policies that require budgeting of entire categorical awards even if they may not fully expended in the budget year. For these programs, budgets and revenues are reduced at year-end to match actual expenditures. The unspent balances for these programs will be re-budgeted in the 2010-11 budget after the close of the prior fiscal

Combined General Fund Ending Fund Balance Summary

	2009-10 Estimated Actuals	2010-11 Adopted Budget
Net Increase/Decrease from Operations	(5,761,835)	\$ (3,894,642)
Beginning Fund Balance	28,863,988	23,102,153
Ending Fund Balance	\$ 23,102,153	\$ 19,207,511
Summary Fund Balance Restrictions		
Economic Uncertainty (3% min)	(5,021,207)	\$ (6,478,996)
Revolving Cash	(25,000)	(25,000)
Stores Inventory Reserve	(313,312)	(313,312)
Reserve for Change in RL calculation	-	(600,000)
Unrestricted Designated Balances	(8,016,985)	(8,964,914)
Restricted Categorical Balances	(9,725,649)	(2,825,289)
Total Reserves and Designations	\$ (23,102,153)	\$ (19,207,511)
Available for Board Designation	\$ -	\$ -

year and can only be used for the purpose intended by the granting agency.

The \$23.1 million beginning fund balance for 2010-11 is comprised of \$ 9.7 million in categorical balances in the restricted general fund, including \$5.6 million in ARRA funds, \$1.6 million in unrestricted carry over balances such as site lottery, and site discretionary accounts that will be distributed when funds are available, and donation accounts.

Carry over balances for those allocations that will be redistributed such as donations, will be budgeted in expenditure accounts in late September, after the close of the 2009-10 fiscal year when actual final balances are known.

For the 2010-11 budget year, \$338,312,660 is reserved in the ending balance for stores and revolving cash, \$6.5 million is allocated for economic uncertainty, and \$2.8 million for restricted categorical carry over. \$9 million is expected to be set aside for undistributed prior year carry over of site lottery and discretionary budget balances and to support on-going costs in the 2011-12 fiscal year in an effort to delay additional budget cuts. Finally, county offices have recommended districts reserve funds in the event a change in how some components of the revenue limit are calculated in 2010-11. For Hemet Unified this change could amount to a revenue reduction of approximately \$600,000 and this amount has also been set aside in the general fund ending balance.

SUMMARY

Hemet Unified continues to operate and keep essential programs in place during this on-going period of fiscal uncertainty. The district faces declining enrollment and budget problems at both the state and federal levels, but is prepared to meet the challenge. Fiscal responsibility on the part of the Governing Board, cabinet, and site and department administrators have enabled the district to maintain its cash and financial position over the past few years helping to place the district in a favorable position to meet these challenges. Proactive actions such as providing an early retirement incentive again in 2009-10, implementing spending and hiring freezes and successful negotiations with bargaining units have been instrumental in preparing the district for the years ahead. These actions have allowed the district to make budget adjustments without significant staff lay-offs. Administration will continue to carefully monitor the district's budget and make adjustments based on information as it becomes available.



Appendix

- A. County Commitment to Fiscal Solvency Form
- B. Cash Flow
- C. District Fund Summaries
- D. Projected Enrollment
- E. Site Staffing Allocations
- F. Multi-year Projections
- G. Site and Department Allocations
- H. Tier III SBX3 4 Flexibility Programs

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Commitment to Fiscal Solvency

Hemet Unified School District

Please complete the applicable statement:

The Governing Board recognizes its responsibility to plan for and maintain the fiscal solvency of the District for the budget year and two subsequent fiscal years. The district's multi-year financial projections include unspecified and/or unapproved reductions totaling \$1 million in 2011-12 and \$8 million in 2012-13. The District will implement these reductions in order to maintain fiscal solvency, and will submit a detailed list of Board-approved ongoing budget reductions for 2011-12 with the 2010-11 First Interim Financial Report.

_____	<u>6/15/10</u>
Board Clerk	Date

The Governing Board recognizes its responsibility to plan for and maintain the fiscal solvency of the District for the budget year and two subsequent fiscal years. The district's multi-year financial projections indicate that further budget reductions are needed totaling \$_____ in 2011-12 and \$_____ in 2012-13. The District will implement these reductions in order to maintain fiscal solvency, and will submit a detailed list of Board-approved ongoing budget reductions for 2011-12 with the 2010-11 First Interim Financial Report.

_____	_____
Board Clerk	Date

**HEMET UNIFIED SCHOOL DISTRICT
2010-11 Adopted Budget
Combined General Fund Cash Flow**

		JULY		AUG		SEPT		OCT		NOV		DEC		JAN	
		Actuals		Actuals		Actuals		Actuals		Actuals		Actuals		Actuals	
A. BEGINNING CASH		5,726,862.00		23,592,642.68		28,026,384.36		30,476,391.51		25,121,835.28		22,628,433.22		26,207,212.48	
B. RECEIPTS:															
Revenue Limit															
State Aid 8011	8011	1,018,819.25	1.25%	4,140,481.43	5.08%	11,606,388.90	14.24%	0.00	0.00%	7,457,756.91	9.15%	7,457,756.91	9.15%	14,915,513.82	18.30%
Property Tax	8020-8089	0.00	0.00%	0.00	0.00%	0.00	0.00%	1,237,112.50	5.16%	0.00	0.00%	7,403,954.46	30.91%	2,131,276.28	8.90%
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	(2,542.89)	-2.03%	(1,204.58)	-0.96%	19,203.84	15.36%	13,998.68	11.20%	22,670.96	18.14%	26,056.02	20.85%	22,563.90	18.05%
Federal Revenues	8100-8299	0.00	0.00%	1,808,246.39	12.07%	365,461.07	2.44%	(90,643.19)	-0.61%	1,806,538.66	12.06%	944,758.92	6.31%	578,843.15	3.87%
Other State Revenues	8300-8599	81,250.00	0.37%	530,430.26	2.43%	1,749,351.53	8.03%	3,810,137.43	17.48%	1,311,028.64	6.01%	857,872.63	3.94%	2,924,953.69	13.42%
Other Local Revenues	8600-8799	102,568.08	0.46%	144,696.93	0.66%	841,112.22	3.81%	1,684,140.65	7.63%	1,363,185.09	6.18%	1,187,300.25	5.38%	2,545,243.82	11.54%
Transfers In/Other Sources	8910-8979	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%
TOTAL RECEIPTS		1,200,094.44		6,622,650.43		14,581,517.56		6,654,746.07		11,961,180.26		17,877,699.19		23,118,394.66	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	857,082.51	1.11%	762,648.20	0.98%	7,270,275.34	9.37%	7,554,140.44	9.74%	7,557,014.91	9.74%	7,491,449.85	9.66%	7,379,477.33	9.52%
Classified Salaries	2000-2999	990,986.69	3.35%	1,433,988.68	4.84%	2,579,078.36	8.71%	2,678,570.11	9.05%	2,726,168.11	9.21%	2,875,924.07	9.71%	2,652,997.79	8.96%
Employee Benefits	3000-3999	1,225,562.57	3.92%	739,187.70	2.37%	2,564,280.55	8.21%	2,905,844.81	9.30%	2,757,642.70	8.83%	3,409,425.67	10.91%	2,922,667.55	9.36%
Books & Supplies	4000-4999	138,905.68	2.09%	397,889.82	5.98%	402,982.38	6.06%	462,346.70	6.95%	393,062.66	5.91%	363,559.61	5.46%	319,645.19	4.80%
Services & Operating Expenses	5000-5999	1,015,797.54	5.63%	1,451,388.71	8.04%	1,361,128.12	7.54%	945,612.17	5.24%	2,368,849.57	13.12%	800,586.87	4.43%	1,436,262.97	7.95%
Capital Outlays	6000-6999	18,896.38	7.34%	47,439.25	18.44%	23,273.42	9.05%	0.00	0.00%	0.00	0.00%	111,490.45	43.33%	30,189.35	11.73%
Other Outgo	7100-7299/7400-7499	88,833.29	1.97%	178,568.44	3.95%	1,656,718.29	36.68%	36,074.43	0.80%	248,011.72	5.49%	443,715.51	9.82%	82,971.19	1.84%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	51,500.00	4.19%	0.00	0.00%	0.00	0.00%	0.00	0.00%	128,750.00	10.47%
TOTAL DISBURSEMENTS		4,336,064.66		5,011,110.80		15,909,236.46		14,582,588.66		16,050,749.67		15,496,152.03		14,952,961.37	
D. TAX ANTICIPATION NOTES		7,445,000.00		(5,288,500.00)		(2,521,481.00)		-		-		-	0.00%	-	
E. INTERFUND LOANS	9311	-		-		-		-		-		-		-	
F. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		16,106,149.17	44.40%	8,164,680.17	22.51%	6,317,910.15	17.42%	3,772,441.26	10.40%	1,596,167.42	4.40%	1,199,562.30	3.31%	131,601.93	0.36%
Accounts Payable		2,549,398.27	50.80%	53,978.12	1.08%	18,703.10	0.37%	1,199,154.90	23.90%	0.08	0.00%	2,330.21	0.05%	388.34	0.01%
TOTAL PRIOR YEAR TRANSACTIONS		13,556,750.90		8,110,702.05		6,299,207.05		2,573,286.36		1,596,167.35		1,197,232.10		131,213.59	
G. NET INCOME (B - C + D + E + F)		17,865,780.68		4,433,741.68		2,450,007.15		(5,354,556.23)		(2,493,402.06)		3,578,779.26		8,296,646.88	
ENDING CASH (A + F)		23,592,642.68		28,026,384.36		30,476,391.51		25,121,835.28		22,628,433.22		26,207,212.48		34,503,859.36	

GALAXY

**HEMET UNIFIED SCHOOL DISTRICT
2010-11 Adopted Budget
Combined General Fund Cash Flow**

		FEB Actuals	MARCH Projected	APRIL Projected	MAY Projected	JUNE Projected	ACCRUALS Projected	TOTAL						
A. BEGINNING CASH		34,503,859.36	25,689,303.29	14,666,262.85	21,062,918.24	20,121,717.76	8,139,171.00	5,726,862.00						
B. RECEIPTS:														
Revenue Limit														
State Aid 8011	8011	285,269.39	0.00	0.00%	11,932,411.06	14.64%	3,700,351.52	4.54%	0.00	0.00%	18,990,790.81	23.30%	81,505,540.00	
Property Tax	8020-8089	1,722.50	0.01%	16,642.50	0.07%	4,287,393.80	17.90%	8,741,466.96	36.50%	132,400.00	0.55%	0.00	0.00%	23,951,969.00
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	28,452.48	22.76%	3,251.13	2.60%	13,838.08	11.07%	(9,954.50)	-7.96%	27,204.35	21.76%	(38,543.47)	-30.84%	124,994.00
Federal Revenues	8100-8299	2,261,072.55	15.10%	813,665.56	5.43%	1,531,584.65	10.23%	116,230.20	0.78%	1,740,767.35	11.62%	3,099,257.69	20.70%	14,975,783.00
Other State Revenues	8300-8599	1,956,897.98	8.98%	1,037,363.87	4.76%	2,276,983.24	10.45%	949,008.25	4.35%	417,682.23	1.92%	3,894,588.25	17.87%	21,797,548.00
Other Local Revenues	8600-8799	885,499.15	4.01%	2,875,154.67	13.03%	2,919,706.62	13.24%	1,076,882.62	4.88%	2,660,414.26	12.06%	3,773,693.64	17.11%	22,059,598.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	324,134.00	100.00%	324,134.00
TOTAL RECEIPTS		5,418,914.05	4,746,077.73	22,961,917.45	14,573,985.05	4,978,468.19	30,043,920.92	164,739,566.00						
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	7,471,484.77	9.63%	7,835,773.05	10.10%	7,546,935.85	9.73%	7,535,180.76	9.72%	7,749,732.32	9.99%	539,357.67	0.70%	77,550,553.00
Classified Salaries	2000-2999	2,611,026.38	8.22%	2,831,986.75	9.56%	2,783,970.97	9.40%	2,669,377.90	9.01%	2,606,973.94	8.80%	169,966.25	0.57%	29,611,016.00
Employee Benefits	3000-3999	2,918,324.05	9.34%	2,898,771.13	9.28%	2,950,470.39	9.44%	2,921,696.89	9.35%	2,790,505.14	8.93%	235,651.85	0.75%	31,240,031.00
Books & Supplies	4000-4999	307,730.02	4.63%	217,946.12	3.28%	318,303.34	4.78%	428,211.10	6.44%	399,569.71	6.01%	2,502,853.67	37.62%	6,653,006.00
Services & Operating Expenses	5000-5999	802,493.31	4.44%	1,241,992.95	6.88%	1,168,528.01	6.47%	1,651,463.96	9.15%	1,824,031.34	10.10%	1,988,196.48	11.01%	18,056,332.00
Capital Outlays	6000-6999	7,578.38	2.95%	0.00	0.00%	0.00	0.00%	9,915.64	3.85%	8,499.12	3.30%	0.01	0.00%	257,282.00
Other Outgo	7100-7299/7400-7499	260,637.77	5.77%	377,213.86	8.35%	236,738.46	5.24%	381,938.05	8.46%	524,882.99	11.62%	0.00	0.00%	4,516,304.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	(480,316.00)	100.00%	0.00	0.00%	(480,316.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	128,750.00	10.47%	715,000.00	58.13%	0.00	0.00%	180,250.00	14.65%	25,750.00	2.09%	1,230,000.00
TOTAL DISBURSEMENTS		14,379,274.68	15,532,433.86	15,719,947.02	15,597,784.30	15,604,128.56	5,461,775.93	168,634,208.00						
D. TAX ANTICIPATION NOTES		-	0.000%	-	0.000%	-	0.000%	-	0.000%	-	(14,745,019.00)	(15,110,000.00)		
E. INTERFUND LOANS	9311	-	-	-	-	-	100.00%	-	0.00					
F. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		145,804.57	0.40%	54,564.54	0.15%	(7,683.35)	-0.02%	111,723.66	0.31%	(1,320,771.84)	-3.64%	0.00	0.00%	36,272,150.00
Accounts Payable		0.01	0.00%	291,248.85	5.80%	837,631.69	16.69%	29,124.89	0.58%	36,114.55	0.72%	0.00	0.00%	5,018,073.00
TOTAL PRIOR YEAR TRANSACTIONS		145,804.56	(236,684.31)	(845,315.04)	82,598.77	(1,356,886.39)	0.00	31,254,077.00						
G. NET INCOME (B - C + D+ E + F)		(8,814,556.07)	(11,023,040.44)	6,396,655.39	(941,200.48)	(11,982,546.76)	9,837,125.99	12,249,435.00						
ENDING CASH (A + F)		25,689,303.29	14,666,262.85	21,062,918.24	20,121,717.76	8,139,171.00	17,976,296.99	17,976,297.00						

GALAXY

2010-11 Combined General Fund Summary

	Audited Actuals 2008-09	Estimated Actuals 2009-10	Adopted Budget 2010-11
REVENUES			
Revenue Limit	\$ 127,172,355	\$ 109,220,887	\$ 105,582,503
Federal Revenue	22,190,296	22,702,342	14,975,783
Other State Revenue	25,199,666	22,154,182	21,797,548
Local Revenue	24,865,962	23,223,471	22,059,598
TOTAL REVENUES	\$ 199,428,278	\$ 177,300,882	\$ 164,415,432
EXPENDITURES			
Certificated Salaries	\$ 90,149,134	\$ 86,352,713	\$ 77,550,553
Classified Salaries	32,119,138	30,665,343	29,611,016
Employee Benefits	35,602,692	33,420,649	31,240,031
Books and Supplies	8,934,105	7,047,504	6,653,006
Services and Operating Expenses	18,901,798	19,469,721	18,056,332
Capital Outlay	1,485,689	730,960	257,282
Other Outgo	5,090,180	4,698,959	4,516,304
Transfers of Indirect/Direct Support Costs	(498,874)	(441,724)	(480,316)
TOTAL EXPENDITURES	\$ 191,783,863	\$ 181,944,125	\$ 167,404,208
Excess (Deficiency) of Rev/Exp	\$ 7,644,415	\$ (4,643,243)	\$ (2,988,776)
OTHER SOURCES/(USES)			
Interfund Transfers In	\$ 419,098	\$ 143,506	\$ 324,134
Interfund Transfers Out	(1,788,658)	(1,262,098)	(1,230,000)
Contributions	(6,620,217)	-	-
Other Sources/(Uses)	7,521,412	-	-
TOTAL OTHER SOURCES/(USES)	\$ (468,366)	\$ (1,118,592)	\$ (905,866)
Change in Fund Balance	\$ 7,176,050	\$ (5,761,835)	\$ (3,894,642)
Beginning Fund Balance	\$ 21,687,938	\$ 28,863,988	\$ 23,102,153
Ending Fund Balance	\$ 28,863,988	\$ 23,102,153	\$ 19,207,511

2010-11 Adopted Budget

2010-11 Unrestricted General Fund Summary

	Audited Actuals 2008-09		Estimated Actuals 2009-10		Adopted Budget 2010-11
Revenues:					
Revenue Limit Sources	\$ 121,366,983	\$	104,811,787	\$	101,786,602
Federal Revenues	524,384		1,373,384		473,163
Other State Revenues	16,825,935		14,654,130		14,788,474
Other Local Revenues	5,343,879		3,743,863		2,914,686
Total Revenues	\$ 144,061,180	\$	124,583,164	\$	119,962,925
Expenditures:					
Certificated Salaries	\$ 72,820,259	\$	66,642,877	\$	59,439,473
Classified Salaries	17,213,690		14,717,627		13,738,269
Employee Benefits	25,519,736		22,136,836		20,144,779
Books and Supplies	3,691,486		2,707,525		2,337,057
Services, Other Operating Expenses	14,349,055		13,554,241		11,911,403
Capital Outlay	342,808		84,116		11,600
Other Outgo	107,717		34,362		41,362
Indirect and Support Costs	(2,221,646)		(3,387,686)		(2,139,364)
Total Expenditures	\$ 131,823,104	\$	116,489,898	\$	105,484,579
Excess (Deficiency)	\$ 12,238,076	\$	8,093,266	\$	14,478,346
Other Financing Sources/Uses					
Interfund Transfers In	\$ 300,000	\$	19,403	\$	96,773
Interfund Transfers Out	(839,824)		(1,262,098)		(1,230,000)
Contributions	(7,505,699)		(9,581,273)		(10,339,401)
Other Sources (Uses)	15,713				
Total Other Sources (Uses)	\$ (8,029,810)	\$	(10,823,968)	\$	(11,472,628)
Net Increase (Decrease)	\$ 4,208,266	\$	(2,730,702)	\$	3,005,718
Beginning Fund Balance	\$ 11,898,939	\$	16,107,206	\$	13,376,504
Ending Fund Balance	\$ 16,107,206	\$	13,376,504	\$	16,382,222

2010-11 Adopted Budget

2010-11 Restricted General Fund Summary

	Audited Actuals 2008-09		Estimated Actuals 2009-10		Adopted Budget 2010-11
Revenues:					
Revenue Limit Sources	\$ 5,805,372	\$	4,409,100	\$	3,795,901
Federal Revenues	21,665,912		21,328,958		14,502,620
Other State Revenues	8,373,732		7,500,052		7,009,074
Other Local Revenues	19,522,083		19,479,608		19,144,912
Total Revenues	\$ 55,367,099	\$	52,717,718	\$	44,452,507
Expenditures:					
Certificated Salaries	\$ 17,328,875	\$	19,709,836	\$	18,111,080
Classified Salaries	14,905,448		15,947,716		15,872,747
Employee Benefits	10,082,956		11,283,813		11,095,252
Books and Supplies	5,242,620		4,339,979		4,315,949
Services, Other Operating Expenses	4,552,743		5,915,480		6,144,929
Capital Outlay	1,142,881		646,844		245,682
Other Outgo	4,982,463		4,664,597		4,474,942
Indirect and Support Costs	1,722,773		2,945,962		1,659,048
Total Expenditures	\$ 59,960,760	\$	65,454,227	\$	61,919,629
Excess (Deficiency)	\$ (4,593,661)	\$	(12,736,509)	\$	(17,467,122)
Other Financing Sources/Uses					
Interfund Transfers In	\$ 119,098	\$	124,103	\$	227,361
Interfund Transfers Out	(948,834)				
Contribution	885,482		9,581,273		10,339,401
Other Sources (Uses)	7,505,699		-		-
Total Other Sources (Uses)	\$ 7,561,444	\$	9,705,376	\$	10,566,762
Net Increase (Decrease)	\$ 2,967,783	\$	(3,031,133)	\$	(6,900,360)
Beginning Fund Balance	\$ 9,788,999	\$	12,756,782	\$	9,725,649
Ending Fund Balance	\$ 12,756,782	\$	9,725,649	\$	2,825,289

2010-11 Adopted Budget

2010-11 All Funds Summary

	General Funds 03,06	Charter Schools Fund 09	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13	Deferred Maintenance Fund 14	Sub Total
Revenues:							
Revenue Limit Sources	\$ 105,582,503	\$ 2,199,800	\$ -	\$ -	\$ -	\$ -	\$ 107,782,303
Federal Revenues	14,975,783	-	-	190,766	7,721,718	-	22,888,267
Other State Revenues	21,797,548	267,227	-	1,464,667	649,491	-	24,178,933
Other Local Revenues	22,059,598	230,548	118,000	-	1,297,907	7,000	23,713,053
Total Revenues	\$ 164,415,432	\$ 2,697,575	\$ 118,000	\$ 1,655,433	\$ 9,669,116	\$ 7,000	\$ 178,562,556
Expenditures:							
Certificated Salaries	\$ 77,550,553	\$ 1,441,734	\$ 279,782	\$ 1,127,295	\$ -	\$ -	\$ 80,399,364
Classified Salaries	29,611,016	127,819	77,459	193,212	2,872,194	-	32,881,700
Employee Benefits	31,240,031	397,874	83,249	256,918	1,279,662	-	33,257,734
Books and Supplies	6,653,006	205,792	124,713	-	3,326,473	-	10,309,984
Services, Other Operating Expenses	18,056,332	320,898	39,213	-	359,285	722,000	19,497,728
Capital Outlay	257,282	12,000	-	-	1,022,411	-	1,291,693
Other Outgo	4,516,304	-	-	-	366,006	-	4,882,310
Plant Services	-	-	-	6,417	379,928	-	386,345
Indirect and Support Services	(480,316)	-	28,797	71,591	-	-	(379,928)
Total Expenditures	\$ 167,404,208	\$ 2,506,117	\$ 633,213	\$ 1,655,433	\$ 9,605,959	\$ 722,000	\$ 182,526,930
Excess (Deficiency)	\$ (2,988,776)	\$ 191,458	\$ (515,213)	\$ -	\$ 63,157	\$ (715,000)	\$ (3,964,374)
Other Financing Sources/Uses							
Interfund Transfers In	\$ 324,134	\$ (227,361)	\$ 515,000	\$ -	\$ -	\$ 715,000	\$ 1,326,773
Interfund Transfers Out	(1,230,000)	-	-	-	-	-	(1,230,000)
Other Sources (Uses)	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ (905,866)	\$ (227,361)	\$ 515,000	\$ -	\$ -	\$ 715,000	\$ 96,773
Net Increase (Decrease)	\$ (3,894,642)	\$ (35,903)	\$ (213)	\$ -	\$ 63,157	\$ -	\$ (3,867,601)
Beginning Fund Balance (Estimated)	\$ 23,102,153	\$ 316,034	\$ 434,316	\$ 8,720	\$ 3,622,184	\$ 1,021,793	\$ 28,505,200
Ending Fund Balance	\$ 19,207,511	\$ 280,131	\$ 434,103	\$ 8,720	\$ 3,685,341	\$ 1,021,793	\$ 24,637,599

2010-11 All Funds Summary

	Special Reserve Fund 17	Building Measure E Fund 21	Capital Facilities Fund 25	School Facilities Fund 35	Facilities Projects Fund 40	Self Insurance Fund 67	Sub Total	Total
Revenues:								
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,782,303
Federal Revenues	-	-	-	-	-	-	-	22,888,267
Other State Revenues	-	-	-	-	-	-	-	24,178,933
Other Local Revenues	-	600,000	350,000	50,000	-	15,860,886	16,860,886	40,573,939
Total Revenues	\$ -	\$ 600,000	\$ 350,000	\$ 50,000	\$ -	\$ 15,860,886	\$ 16,860,886	\$ 195,423,442
Expenditures:								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,399,364
Classified Salaries	-	-	-	-	-	-	-	32,881,700
Employee Benefits	-	-	-	-	-	-	-	33,257,734
Books and Supplies	-	-	-	-	-	-	-	10,309,984
Services, Other Operating Expenses	-	-	-	-	-	15,608,947	15,608,947	35,106,675
Capital Outlay	-	17,500,000	157,640	50,000	-	-	17,707,640	18,999,333
Other Outgo	-	-	192,360	-	-	-	192,360	5,074,670
Plant Services	-	-	-	-	-	-	-	386,345
Indirect and Support Costs	-	-	-	-	-	-	-	(379,928)
Total Expenditures	\$ -	\$ 17,500,000	\$ 350,000	\$ 50,000	\$ -	\$ 15,608,947	\$ 33,508,947	\$ 216,035,877
Excess (Deficiency)	\$ -	\$ (16,900,000)	\$ -	\$ -	\$ -	\$ 251,939	\$ (16,648,061)	\$ (20,612,435)
Other Financing Sources/Uses								
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,326,773
Interfund Transfers Out	(96,773)	-	-	-	-	-	(96,773)	(1,326,773)
Other Sources (Uses)	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ (96,773)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96,773)	\$ -
Net Increase (Decrease)	\$ (96,773)	\$ (16,900,000)	\$ -	\$ -	\$ -	\$ 251,939	\$ (16,744,834)	\$ (20,612,435)
Beginning Fund Balance	\$ 121,773	\$ 21,952,722	\$ 3,152,490	\$ 2,077,527	\$ -	\$ 6,797,457	\$ 34,101,969	\$ 62,607,169
Ending Fund Balance	\$ 25,000	\$ 5,052,722	\$ 3,152,490	\$ 2,077,527	\$ -	\$ 7,049,396	\$ 17,357,135	\$ 41,994,734



2010-11 Projected Enrollment

	K	1	2	3	4	5	6	7	8	9	10	11	12	Regular Ed Enrollment	SH / FS SDC /ED	Total Enrollment
Elementary K-5																
Bautista Creek	130	137	158	143	156	167								891	25 25	941
Cawston Elementary	120	120	135	126	153	144								798	15 -	813
Fruitvale	140	150	140	148	139	139								856	24 -	880
Harmony	110	105	133	119	135	143								745	12 3	760
Hemet Elementary	-	-	-	-	-	-								-	- -	-
JWiens	136	135	132	111	121	98								733	30 -	763
Little Lake	110	109	128	109	120	110								686	15 49	750
McSweeney	110	125	130	126	128	131								750	13 6	769
Ramona	121	137	136	136	135	137								802	21 -	823
Valle Vista	100	99	117	118	101	122								657	22 -	679
Whittier	228	224	185	186	207	215								1,245	20 -	1,265
Winchester	90	90	79	83	90	85								517	10 -	527
Elementary K-8																
Cottonwood	20	21	12	15	28	23	29	36	27					211	4 -	215
Hamilton K-8	50	53	54	62	54	49	71	70	59					522	3 1	526
Idyllwild	30	32	34	42	24	32	32	30	53					309	9 -	318
Middle Schools 6-8																
Acacia							338	311	306					955	44 31	1,030
Dartmouth							238	266	301					805	43 11	859
Diamond Valley							414	406	382					1,202	45 9	1,256
Rancho Viejo							383	447	418					1,248	52 10	1,310
High Schools 9-12																
Hamilton 9-12										90	98	91	86	365	15 -	380
Hemet High										508	632	556	501	2,197	106 46	2,349
Tahquitz High										405	393	387	360	1,545	31 14	1,590
West Valley High										558	461	419	350	1,788	49 45	1,882
Traditional Totals	1,495	1,537	1,573	1,524	1,591	1,595	1,505	1,566	1,546	1,561	1,584	1,453	1,297	19,827	608 250	20,685
Alternative Schools																
Advanced Path Academy												50	60	110	- -	110
Alessandro												85	150	235	- -	235
Family Tree	10	7	4	5	5	9	5	30	41					116	1 -	117
Helen Hunt										60	68	110	125	363	- -	363
Total Alt Schools	10	7	4	5	5	9	5	30	41	60	68	245	335	824	1 -	825
Total District Schools	1,505	1,544	1,577	1,529	1,596	1,604	1,510	1,596	1,587	1,621	1,652	1,698	1,632	20,651	609 250	21,510
Charters																
Hemet Academy for Applied Academics and Technology (HAAAT)										45	55	73	30	203		203
Western Center Academy							58	39	37					134		134
Total Charters	-	-	-	-	-	-	58	39	37	45	55	73	30	337	- -	337
District & Charter Totals	1,505	1,544	1,577	1,529	1,596	1,604	1,568	1,635	1,624	1,666	1,707	1,771	1,662	20,988	609 250	21,847

From: Facilities enrollment projections - Board approved 3/16/10

**2010-11 Adopted Budget
Staffing Ratios**

Position	K-5	K-8	Middle	K-8 Hamilton	9-12 Hamilton	High	APA/ Alessandro	HHJ	Family Tree	Adult Education	Charters
Teachers - K (FTE per x students)	25.000	25.000		25.000					25.000		
Teachers -1-3 (FTE per x students)	25.000	25.000		25.000					25.000		
Teachers - 4-5 (FTE per x students)	31.000	31.000		31.000					31.000		
Teachers - 6-12 (FTE per x students)		33.000	33.000	33.000	33.000	33.000	24.000	33.000	33.000		25.000
Small School Teacher Supplement ¹ (FTE)		*		2.000	6.000		3.000				
Teachers - RSP (FTE per x students)	28.000	28.000	28.000	28.000	28.000	28.000	28.000				
Teachers - SDC (FTE per x students)	15.000	15.000	15.000	15.000	15.000	15.000	15.000				
Instrumental Music - K-5 (FTE per site) ²	0.250	0.400		-							
ASB/Athletic Director (FTE per site)					0.700	0.700					
Counselor - MS/HS (1 FTE per 900 students)		900.000	900.000		900.000	900.000	1.000	1.000			450.000
Librarian (FTE)			-		1.000	1.000					
Principal (FTE)	1.000	1.000	1.000	1.000	1.000	1.000	0.700	0.500	0.500	0.300	1.000
Assistant Principal > 600 (FTE)	0.500	0.500	2.000	0.500	1.000	3.000	0.500	0.500	0.500	1.000	
> 800 (FTE)	1.000	1.000		1.000							
> 1100 (FTE)	1.500	1.500		1.500							
Office Manager I , II > 800 (FTE)	1.000	1.000	1.000	1.000	1.000	1.000	0.700	0.500	0.500	0.300	
MS/HS Secretary II - (FTE per site) ³			1.000		1.000	3.000	1.000	-	0.500		1.000
ES Secretary II < 250 per enrollment (FTE)	0.500	0.500	-	0.500							
< 700 (FTE)	0.750	0.750		0.750							
> 700 (FTE)	1.000	1.000		1.000							
Clerical, Attendance, ASB (1 hr per x students) ⁴	-	-	62.500	-	50.000	50.000	50.000	2.500	0.500	1.000	37.500
Library/Media Tech (FTE)	0.688	0.688	1.000	0.688	1.000	1.000	0.500				-
Health Technician (FTE)	0.875	0.875	0.875	0.875	0.875	0.875	0.875				
Plant Manager (FTE)					1.000	1.000	-				
Custodian (FTE)	1.000	1.500	1.000	2.000	2.000	6 to 7	1.000	0.500	0.500		
Pool Custodian (FTE)						-					
Campus Supervisors - MS/HS (1 hr per x students)		50.000	50.000	50.000	50.000	44.000	30.000			.50 Per Site	
Supervision Aides (1 hr per x students)	50.000	50.000		50.000		-	-				
Breakfast Supervision (1 hr per x meals)	500.000	500.000	500.000	500.000	500.000	500.000	500.000				

FTE = Full-time equivalent

¹ Small School Teacher Supplement: Cottonwood assigned 4.0 addl FTE's/ Idyllwild assigned 2.0 addl FTE's

² Idyllwild only at 0.40 FTE - Hamilton and Cottonwood at 0.00

³ 0.00 Secretary FTE at Alessandro

⁴ FTEs per site @ HHJ, FTLC and Adult Ed



SITE STAFFING ALLOCATIONS

School Site:	BAUSTISTA CREEK		
Grade Level	K-5	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom				
			(rounded up to full FTE)	
Regular Ed Total			891	33.14
			35.00	
Special Education				
			(rounded to nearest 0.50 FTE)	
Special Ed - SDC Tchr	15.00 students:tchr	25	1.50	2.00
Special Ed- SH/Autism/ FS/ED/PreSchl	as needed	25	-	6.00
Special Ed - RSP Tchr	28.00 students:tchr		-	1.50
Special Ed Total			50	1.50
			9.50	
Total Regular & Special Ed Teachers			941	34.64
			44.50	
Planning Time /Support/Other				
			(rounded to nearest 0.20 FTE)	
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		2.00	3.00
Instrumental Music Tchr	0.25 FTE per site		0.25	0.25
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		0.20	-
Planning Time/Support Total			2.45	3.25
Administration				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	941	1.00	1.00
Administration Total			2.00	2.00
Total Certificated Staffing			39.09	49.75

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Wk
Administration					
Office Manager	1.000 FTE per site		1.000	1.000	40.00
Secretary	0.000<250, 0.750 <700, 1.0>700	941	1.000	1.000	40.00
Clerical				0.375	15.00
Administration Total			2.000	2.375	80.000
Support					
			(rounded to nearest 0.125 FTE or 1 hour)		
Library/Media Tech	0.688 FTE per site		0.688	0.688	27.50
Health Tech	0.875 FTE per site		0.875	0.875	35.00
Custodian	1.000 per formula		1.000	1.000	40.00
Supervision Aide	1.000 hr per 50 students	941	2.375	2.375	95.00
Breakfast Supervision	1.000 hr per 500 meals	941	0.250	0.250	2.00
Support Total			5.188	5.188	199.500
Instructional Aides					
			# tchrs		
Special Ed - SDC	1.000 I/A per tchr	2.00	2.000	2.000	80.00
Special Ed - SH	1.000 As needed	6.00	6.000	6.000	240.00
Special Ed - RSP	1.000 I/A per tchr	1.50	1.500	1.500	60.00
Other	As needed		-	-	-
Instructional Aide Total			9.500	9.500	380.000
Total Classified Staffing			16.688	17.063	659.500
Total Site Staffing			55.778	66.813	

Note: FTE = Full-time equivalent (Certificated FTE = 1 full contract, Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	CAWSTON		
Grade Level	K-5	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved
<u>Regular Classroom</u>				
Regular Ed Total		798	29.63	30.00
(rounded to nearest 0.50 FTE)				
<u>Special Education</u>				
Special Ed - SDC Tchr	15.00 students:tchr	15	1.00	2.00
Special Ed- SH/Autism/ FS/ED/PreSchl	as needed	-	-	2.00
Special Ed - RSP Tchr	28.00 students:tchr	-	-	1.00
Special Ed Total		15	1.00	5.00
Total Regular & Special Ed Teachers		813	30.63	35.00
<u>Planning Time/ Support/Other</u>				
(rounded to nearest 0.20 FTE)				
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		1.80	2.50
Instrumental Music Tchr	0.25 FTE per site		0.25	0.25
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		-	-
Planning Time/Support Total			2.05	2.75
<u>Administration</u>				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	813	1.00	0.50
Administration Total			2.00	1.50
Total Certificated Staffing			34.68	39.25

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved	FTE's Converted to Hrs/Day
<u>Administration</u>					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	813	1.000	1.000	8.00
Administration Total			2.000	2.000	16.000
<u>Support</u>					
(rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.688 FTE per site		0.688	0.688	5.50
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	1.000 per formula		1.000	1.000	8.00
Supervision Aide	1.000 hr per 50 students	813	2.000	2.000	16.00
Breakfast Supervision	1.000 hr per 500 meals	813	0.250	0.250	2.00
Support Total			4.813	4.813	38.500
<u>Instructional Aides</u>					
# tchrs					
Special Ed - SDC	1.000 I/A per tchr	2.00	2.000	2.000	16.00
Special Ed - SH	1.000 As needed	2.00	2.000	2.000	16.00
Special Ed - RSP	1.000 I/A per tchr	1.00	1.000	1.000	8.00
Other	As needed		-	-	-
Instructional Aide Total			5.000	5.000	40.000
Total Classified Staffing			11.813	11.813	94.500
Total Site Staffing			46.493	51.063	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	FRUITVALE		
Grade Level	K-5	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved	Notes
<u>Regular Classroom</u>					
Regular Ed Total		856	32.08	33.00	
(rounded to nearest 0.50 FTE)					
Special Education					
Special Ed - SDC Tchr	15.00 students:tchr as needed	24	1.50	2.00	
Special Ed- SH/Autism/ FS/ED		-			
Special Ed - RSP Tchr	28.00 students:tchr		-	1.00	
Special Ed Total		24	1.50	3.00	
Total Regular & Special Ed Teachers		880	33.58	36.00	
<u>Planning Time/ Support/Other</u>					
(rounded to nearest 0.20 FTE)					
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		1.80	2.50	
Instrumental Music Tchr	0.25 FTE per site		0.25	0.25	
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		0.20	-	
Planning Time/Support Total			2.25	2.75	
<u>Administration</u>					
Principal	1.00 FTE per site		1.00	1.00	
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	880	1.00	1.00	
Administration Total			2.00	2.00	
Total Certificated Staffing			37.83	40.75	

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved	FTE's Converted to Hrs/Day
<u>Administration</u>					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	880	1.000	1.000	8.00
Administration Total			2.000	2.000	16.000
<u>Support</u>					
(rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.688 FTE per site		0.688	0.688	5.50
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	1.000 per formula		1.000	1.000	8.00
Supervision Aide	1.000 hr per 50 students	880	2.250	2.250	18.00
Breakfast Supervision	1.000 hr per 500 meals	880	0.250	0.250	2.00
Support Total			5.063	5.063	40.500
<u>Instructional Aides</u>					
# tchrs					
Special Ed - SDC	1.000 I/A per tchr	2.00	2.000	2.000	16.00
Special Ed - SH	1.000 As needed	-	-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	1.000	1.000	8.00
Other	As needed		-	-	-
Instructional Aide Total			3.000	3.000	24.000
Total Classified Staffing			10.063	10.063	80.500
Total Site Staffing			47.893	50.813	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	HARMONY		
Grade Level	K-5	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	Notes
Regular Classroom					
Regular Ed Total		745	27.64	28.00	
Special Education					
(rounded to nearest 0.50 FTE)					
Special Ed - SDC Tchr	15.00 students:tchr	12	1.00	1.00	
Special Ed- SH/Autism/ FS/ED	as needed	3		1.00	
Special Ed - RSP Tchr	28.00 students:tchr		-	1.00	
Special Ed Total		15	1.00	3.00	
Total Regular & Special Ed Teachers		760	28.64	31.00	
Planning Time /Support/Other					
(rounded to nearest 0.20 FTE)					
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		1.60	2.00	
Instrumental Music Tchr	0.25 FTE per site		0.25	0.25	
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		-	-	
Planning Time/Support Total			1.85	2.25	
Administration					
Principal	1.00 FTE per site		1.00	1.00	
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	760	0.50	0.50	
Administration Total			1.50	1.50	
Total Certificated Staffing			31.99	34.75	

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	760	1.000	1.000	8.00
Administration Total			2.000	2.000	16.000
Support					
(rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.688 FTE per site		0.688	0.688	5.50
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	1.000 per formula		1.000	1.000	8.00
Supervision Aide	1.000 hr per 50 students	760	1.875	1.875	15.00
Breakfast Supervision	1.000 hr per 500 meals	760	0.250	0.250	2.00
Support Total			4.688	4.688	37.500
Instructional Aides					
# tchrs					
Special Ed - SDC	1.000 I/A per tchr	1.00	1.000	1.000	8.00
Special Ed - SH	1.000 As needed	1.00	1.000	1.000	8.00
Special Ed - RSP	1.000 I/A per tchr	1.00	1.000	1.000	8.00
Other	As needed			-	-
Instructional Aide Total			3.000	3.000	24.000
Total Classified Staffing			9.688	9.688	77.500
Total Site Staffing			41.678	44.438	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	JACOB WIENS		
Grade Level	K-5	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved
Regular Classroom				
Regular Ed Total		733	27.62	28.00
(rounded to nearest 0.50 FTE)				
Special Ed - SDC Tchr	15.00 students:tchr	30	2.00	3.00
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	1.00
Special Ed Total		30	2.00	4.00
Total Regular & Special Ed Teachers		763	29.62	32.00

Planning Time /Support/Other		(rounded to nearest 0.25 FTE)		
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		1.60	2.00
Instrumental Music Tchr	0.25 FTE per site		0.25	0.25
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		0.20	-
Planning Time/Support Total			2.05	2.25

Administration				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	763	0.50	0.50
Administration Total			1.50	1.50

Total Certificated Staffing		33.17	35.75
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Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	763	1.000	1.000	8.00
Administration Total			2.000	2.000	16.000
(rounded to nearest 0.125 FTE or 1 hour)					
Support					
Library/Media Tech	0.688 FTE per site		0.688	0.688	5.50
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	1.000 per formula		1.000	1.000	8.00
Supervision Aide	1.000 hr per 50 students	763	1.875	2.625	21.00
Breakfast Supervision	1.000 hr per 500 meals	763	0.250	0.250	2.00
Support Total			4.688	5.438	43.500
6 addl hrs - crossing g					
Instructional Aides					
		# tchrs			
Special Ed - SDC	1.000 I/A per tchr	3.00	3.000	3.000	24.00
Special Ed - SH	1.000 As needed	-	-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	1.000	1.000	8.00
Other	As needed		-	-	-
Instructional Aide Total			4.000	4.000	32.000
Total Classified Staffing			10.688	11.438	91.500
Total Site Staffing			43.858	47.188	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	LITTLE LAKE		
Grade Level	K-5	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved
<u>Regular Classroom</u>				
Regular Ed Total		686	25.66	27.50
<u>Special Education</u>				
(rounded to nearest 0.50 FTE)				
Special Ed - SDC Tchr	15.00 students:tchr	15	1.00	2.00
Special Ed- SH/Autism/ FS/ED/PreSchl	as needed	49		6.00
Special Ed - RSP Tchr	28.00 students:tchr		-	1.00
Special Ed Total		64	1.00	9.00
Total Regular & Special Ed Teachers		750	26.66	36.50
<u>Planning Time /Support/Other</u>				
(rounded to nearest 0.20 FTE)				
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		1.60	2.10
Instrumental Music Tchr	0.25 FTE per site		0.25	0.25
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		-	-
Planning Time/Support Total			1.85	2.35
<u>Administration</u>				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	750	0.50	1.00
Administration Total			1.50	2.00
Total Certificated Staffing			30.01	40.85

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved	FTE's Converted to Hrs/Day
<u>Administration</u>					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	750	1.000	1.000	8.00
Administration Total			2.000	2.000	16.000
<u>Support</u>					
(rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.688 FTE per site		0.688	0.688	5.50
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	1.000 per formula		1.000	1.400	11.20
Supervision Aide	1.000 hr per 50 students	750	1.875	1.875	15.00
Breakfast Supervision	1.000 hr per 500 meals	750	0.250	0.250	2.00
Support Total			4.688	5.088	40.700
<u>Instructional Aides</u>					
# tchrs					
Special Ed - SDC	1.000 I/A per tchr	2.00	2.000	2.000	16.00
Special Ed - SH	1.000 As needed	6.00	6.000	6.000	48.00
Special Ed - RSP	1.000 I/A per tchr	1.00	1.000	1.000	8.00
Other	As needed			-	-
Instructional Aide Total			9.000	9.000	72.000
Total Classified Staffing			15.688	16.088	128.700
Total Site Staffing			45.698	56.938	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	MCSWEENY		
Grade Level	K-5	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved
<u>Regular Classroom</u>				
	Regular Ed Total	750	28.00	28.00
<u>Special Education</u>				
			(rounded to nearest 0.50 FTE)	
Special Ed - SDC Tchr	15.00 students:tchr	13	1.00	2.00
Special Ed- SH/Autism/ FS/ED	as needed	6		1.00
Special Ed - RSP Tchr	28.00 students:tchr		-	1.00
	Special Ed Total	19	1.00	4.00
Total Regular & Special Ed Teachers		769	29.00	32.00
<u>Planning Time /Support/Other</u>				
			(rounded to nearest 0.20 FTE)	
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		1.60	2.20
Instrumental Music Tchr	0.25 FTE per site		0.25	0.25
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		-	-
	Planning Time/Support Total		1.85	2.45
<u>Administration</u>				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	769	0.50	0.50
	Administration Total		1.50	1.50
Total Certificated Staffing			32.35	35.95

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved	FTE's Converted to Hrs/Day
<u>Administration</u>					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	769	1.000	1.000	8.00
	Administration Total		2.000	2.000	16.000
<u>Support</u>					
			(rounded to nearest 0.125 FTE or 1 hour)		
Library/Media Tech	0.688 FTE per site		0.688	0.688	5.50
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	1.000 per formula		1.000	1.000	8.00
Supervision Aide	1.000 hr per 50 students	769	1.875	1.875	15.00
Breakfast Supervision	1.000 hr per 500 meals	769	0.250	0.250	2.00
	Support Total		4.688	4.688	37.500
<u>Instructional Aides</u>					
		# tchrs			
Special Ed - SDC	1.000 I/A per tchr	2.00	2.000	2.000	16.00
Special Ed - SH	1.000 As needed	1.00	1.000	1.000	8.00
Special Ed - RSP	1.000 I/A per tchr	1.00	1.000	1.000	8.00
Other	As needed			-	-
	Instructional Aide Total		4.000	4.000	32.000
Total Classified Staffing			10.688	10.688	85.500
Total Site Staffing			43.038	46.638	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	RAMONA		
Grade Level	K-5	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved
<u>Regular Classroom</u>				
Regular Ed Total		802	29.97	30.00
(rounded to nearest 0.50 FTE)				
Special Ed - SDC Tchr	15.00 students:tchr	21	1.50	2.00
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	1.00
Special Ed Total		21	1.50	3.00
Total Regular & Special Ed Teachers		823	31.47	33.00
<u>Planning Time /Support/Other</u>				
(rounded to nearest 0.20 FTE)				
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		1.80	2.50
Instrumental Music Tchr	0.25 FTE per site		0.25	0.25
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		0.20	-
Planning Time/Support Total			2.25	2.75
<u>Administration</u>				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	823	1.00	0.50
Administration Total			2.00	1.50
Total Certificated Staffing			35.72	37.25

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved	FTE's Converted to Hrs/Day
<u>Administration</u>					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	823	1.000	1.000	8.00
Administration Total			2.000	2.000	16.000
<u>Support</u>					
(rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.688 FTE per site		0.688	0.688	5.50
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	1.000 per formula		1.000	1.000	8.00
Supervision Aide	1.000 hr per 50 students	823	2.000	2.000	16.00
Breakfast Supervision	1.000 hr per 500 meals	823	0.250	0.250	2.00
Support Total			4.813	4.813	38.500
<u>Instructional Aides</u>					
# tchrs					
Special Ed - SDC	1.000 I/A per tchr	2.00	2.000	2.000	16.00
Special Ed - SH	1.000 As needed	-	-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	1.000	1.000	8.00
Other	As needed	-	-	-	-
Instructional Aide Total			3.000	3.000	24.000
Total Classified Staffing			9.813	9.813	78.500
Total Site Staffing			45.533	47.063	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	VALLE VISTA		
Grade Level	K-5	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved
<u>Regular Classroom</u>				
Regular Ed Total		657	24.56	25.00
(rounded to nearest 0.50 FTE)				
Special Ed - SDC Tchr	15.00 students:tchr	22	1.50	2.00
Special Ed- SH/Autism/ FS/ED	as needed	-		
Special Ed - RSP Tchr	28.00 students:tchr		-	1.00
Special Ed Total		22	1.50	3.00
Total Regular & Special Ed Teachers		679	26.06	28.00

<u>Planning Time /Support/Other</u>				
(rounded to nearest 0.20 FTE)				
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		1.40	2.20
Instrumental Music Tchr	0.25 FTE per site		0.25	0.25
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		0.20	-
Planning Time/Support Total			1.85	2.45

<u>Administration</u>				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	679	0.50	0.50
Administration Total			1.50	1.50

Total Certificated Staffing	29.41	31.95
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Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved	FTE's Converted to Hrs/Day
<u>Administration</u>					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	679	0.750	0.750	6.00
Administration Total			1.750	1.750	14.000
(rounded to nearest 0.125 FTE or 1 hour)					
<u>Support</u>					
Library/Media Tech	0.688 FTE per site		0.688	0.688	5.50
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	1.000 per formula		1.000	1.000	8.00
Supervision Aide	1.000 hr per 50 students	679	1.750	1.875	15.00
Breakfast Supervision	1.000 hr per 500 meals	679	0.125	0.125	1.00
Support Total			4.438	4.563	36.500
# tchrs					
<u>Instructional Aides</u>					
Special Ed - SDC	1.000 I/A per tchr	2.00	2.000	2.000	16.00
Special Ed - SH	1.000 As needed	-	-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	1.000	1.000	8.00
Other	As needed		-	-	-
Instructional Aide Total			3.000	3.000	24.000
Total Classified Staffing			9.188	9.313	74.500

Total Site Staffing	38.598	41.263
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Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	WHITTIER		
Grade Level	K-5	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom				
	Regular Ed Total	1,245	46.54	47.00
(rounded to nearest 0.50 FTE)				
Special Education				
Special Ed - SDC Tchr	15.00 students:tchr	20	1.50	2.00
Special Ed- SH/Autism/ FS/ED	as needed	-		
Special Ed - RSP Tchr	28.00 students:tchr		-	1.50
	Special Ed Total	20	1.50	3.50
Total Regular & Special Ed Teachers		1,265	48.04	50.50
 Planning Time /Support/Other				
			(rounded to nearest 0.2 FTE)	
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		2.60	3.80
Instrumental Music Tchr	0.25 FTE per site		0.25	0.50
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		0.20	-
	Planning Time/Support Total		3.05	4.30
 Administration				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	1265	1.50	1.50
	Administration Total		2.50	2.50
Total Certificated Staffing			53.59	57.30

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	1265	1.000	1.000	8.00
Clerical				1.000	8.00
	Administration Total		2.000	3.000	24.000
8 hrs for size					
Support					
(rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.688 FTE per site		0.688	0.688	5.50
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	1.500 per formula		1.500	1.500	12.00
Supervision Aide	1.000 hr per 50 students	1,265	3.125	3.125	25.00
Breakfast Supervision	1.000 hr per 500 meals	1,265	0.375	0.375	3.00
	Support Total		6.563	6.563	52.500
Instructional Aides					
# tchrs					
Special Ed - SDC	1.000 I/A per tchr		2.000	2.000	16.00
Special Ed - SH	1.000 As needed		-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.50	1.500	1.500	12.00
Other	As needed			-	-
	Instructional Aide Total		3.500	3.500	28.000
Total Classified Staffing			12.063	13.063	104.500
Total Site Staffing			65.653	70.363	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	WINCHESTER		
Grade Level	K-5	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom				
	Regular Ed Total	517	19.32	20.00
(rounded to nearest 0.50 FTE)				
Special Education				
Special Ed - SDC Tchr	15.00 students:tchr	10	0.50	1.00
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	1.00
	Special Ed Total	10	0.50	2.00
Total Regular & Special Ed Teachers		527	19.82	22.00
Planning Time /Support/Other				
(rounded to nearest 0.2 FTE)				
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		1.20	1.50
Instrumental Music Tchr	0.25 FTE per site		0.25	0.25
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		-	-
Supplemental Counselor				0.50
	Planning Time/Support Total		1.45	1.75
Administration				
Principal	1.00 FTE per site		1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	527	-	-
	Administration Total		1.00	1.00
Total Certificated Staffing			22.27	24.75

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	527	0.750	0.750	6.00
	Administration Total		1.750	1.750	14.000
Support					
(rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.688 FTE per site		0.688	0.688	5.50
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Custodian	2.000 per formula		2.000	2.000	16.00
Supervision Aide	1.000 hr per 50 students	527	1.375	1.750	14.00
Breakfast Supervision	1.000 hr per 500 meals	527	0.125	0.125	1.00
	Support Total		5.063	5.438	43.500
Instructional Aides					
# tchrs					
Special Ed - SDC	1.000 I/A per tchr	1.00	1.000	1.000	8.00
Special Ed - SH	1.000 As needed	-	-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	1.000	1.000	8.00
Other	As needed		-	-	-
	Instructional Aide Total		2.000	2.000	16.000
Total Classified Staffing			8.813	9.188	73.500
Total Site Staffing			31.083	33.938	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	COTTONWOOD		
Grade Level	K-8	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved
<u>Regular Classroom</u>				
Regular Ed Total		211	7.15	10.00
(rounded to nearest 0.50 FTE)				
<u>Special Education</u>				
Special Ed - SDC Tchr	15.00 students:tchr	4	0.50	0.50
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	0.50
Special Ed Total		4	0.50	1.00
Total Regular & Special Ed Teachers		215	7.65	11.00
(rounded to nearest 0.20 FTE; counselors to 0.50)				
<u>Planning Time /Support/Other</u>				
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk	-	0.40	0.60
Instrumental Music Tchr	- FTE per site	-	-	-
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk	-	-	-
Counselor	900.00 students:counselor	215	-	0.33
Planning Time/Support Total		0.40	0.60	0.60
<u>Administration</u>				
Principal	1.00 FTE per site	-	1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	215	-	-
Administration Total		1.00	1.00	1.00
Total Certificated Staffing		9.05	12.60	12.60

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved	FTE's Converted to Hrs/Day
<u>Administration</u>					
Office Manager	1.000 FTE per site	-	1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	215	-	0.500	4.00
Administration Total		1.000	1.500	1.500	12.000
(rounded to nearest 0.125 FTE or 1 hour)					
<u>Support</u>					
Library/Media Tech	0.688 FTE per site	-	0.688	0.688	5.50
Health Tech	0.875 FTE per site	-	0.875	0.875	7.00
Custodian	1.500 per formula	-	1.500	1.500	12.00
Supervision Aide (Gr K-5)	1.000 hr per 50 students	123	0.250	0.250	2.00
Campus Supervisors (Gr 6-9)	1.000 hr per 50 students	92	0.250	0.250	2.00
Breakfast Supervision	1.000 hr per 500 meals	215	-	-	-
Support Total		3.563	3.563	3.563	28.500
<u>Instructional Aides</u>					
		# tchrs			
Special Ed - SDC	1.000 I/A per tchr	0.50	0.500	0.500	4.00
Special Ed - SH	1.000 As needed	-	-	-	-
Special Ed - RSP	1.000 I/A per tchr	0.50	0.500	0.500	4.00
Other	As needed	-	-	-	-
Instructional Aide Total		1.000	1.000	1.000	8.000
Total Classified Staffing		5.563	6.063	6.063	48.500
Total Site Staffing		14.613	18.663	18.663	18.663

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	HAMILTON ELEMENTARY		
Grade Level	K-8	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved
<u>Regular Classroom</u>				
Regular Ed Total		522	18.14	21.00
<u>Special Education</u>				
(rounded to nearest 0.50 FTE)				
Special Ed - SDC Tchr	15.00 students:tchr	3	-	1.00
Special Ed- SH/Autism/ FS/ED	as needed	1	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	1.00
Special Ed Total		4	-	2.00
Total Regular & Special Ed Teachers		526	18.14	23.00
<u>Planning Time /Support/Other</u>				
(rounded to nearest 0.25 FTE; counselors to 0.50)				
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk	-	1.20	1.20
Instrumental Music Tchr	- FTE per site	-	-	-
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk	-	-	-
Counselor	900.00 students:counselor	526	0.50	0.34
Planning Time/Support Total		1.20	1.20	1.20
<u>Administration</u>				
Principal	1.00 FTE per site	-	1.00	1.00
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	526	-	0.50
Administration Total		1.00	1.50	1.50
Total Certificated Staffing			20.34	25.70

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved	FTE's Converted to Hrs/Day
<u>Administration</u>					
Office Manager	1.000 FTE per site	-	1.000	1.000	8.00
Secretary	0.000<250, 0.750 <700, 1.0>700	526	0.750	0.750	6.00
Administration Total		1.750	1.750	14.000	14.000
<u>Support</u>					
(rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.688 FTE per site	-	0.688	0.688	5.50
Health Tech	0.875 FTE per site	-	0.875	0.875	7.00
Custodian	2.000 per formula	-	2.000	2.000	16.00
Supervision Aide (Gr K-5)	1.000 hr per 50 students	326	0.875	1.125	9.00
Campus Supervisors (Gr 6-9)	1.000 hr per 50 students	200	0.500	0.687	5.50
Breakfast Supervision	1.000 hr per 500 meals	526	0.125	0.125	1.00
Support Total		5.063	5.500	44.000	44.000
<u>Instructional Aides</u>					
# tchrs					
Special Ed - SDC	1.000 I/A per tchr	1.00	1.000	1.000	8.00
Special Ed - SH	1.000 As needed	-	-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	1.000	1.000	8.00
Other	As needed	-	-	-	-
Instructional Aide Total		2.000	2.000	16.000	16.000
Total Classified Staffing			8.813	9.250	74.000
Total Site Staffing			29.153	34.950	34.950

2 addl hrs campus des
1.5 addl hrs campus d

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	IDYLLWILD		
Grade Level	K-8	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	
Regular Classroom					
Regular Ed Total		309	10.80	13.00	
Special Education					
(rounded to nearest 0.50 FTE)					
Special Ed - SDC Tchr	15.00 students:tchr	9	0.50	1.00	
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-	
Special Ed - RSP Tchr	28.00 students:tchr	-	-	1.00	
Special Ed Total		9	0.50	2.00	
Total Regular & Special Ed Teachers		318	11.30	15.00	
Planning Time /Support/Other					
(rounded to nearest 0.20 FTE; counselors to 0.50)					
Gr 1-8 Reg Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		0.60	0.80	Cab Apprvd 5/4/2010
Instrumental Music Tchr	0.40 FTE per site		0.40	0.40	
Special Ed PT Tchr	170 minutes per Gr 1-8 FTE per 2,400 minute wk		-	-	
Counselor	900.00 students:counselor	318	0.50	0.33	
Planning Time/Support Total			1.50	1.53	
Administration					
Principal	1.00 FTE per site		1.00	1.00	
Asst Principal	0.5>600, 1.0>800, 1.5>1,100	318	-	-	
Administration Total			1.00	1.00	
Total Certificated Staffing			13.80	17.53	

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day	
Administration						
Office Manager	1.000 FTE per site		1.000	1.000	8.00	
Secretary	0.000<250, 0.750 <700, 1.0>700	318	0.750	0.750	6.00	
Administration Total			1.750	1.750	14.000	
Support						
(rounded to nearest 0.125 FTE or 1 hour)						
Library/Media Tech	0.688 FTE per site		0.688	0.688	5.50	
Health Tech	0.875 FTE per site		0.875	0.875	7.00	
Custodian	1.500 per formula		1.500	1.500	12.00	
Supervision Aide (Gr K-5)	1.000 hr per 50 students	203	0.500	0.500	4.00	
Campus Supervisors (Gr 6-9)	1.000 hr per 50 students	115	0.250	0.375	3.00	1 addl hr - before sch
Breakfast Supervision	1.000 hr per 500 meals	318	0.125	0.125	1.00	
Support Total			3.938	4.063	32.500	
Instructional Aides						
# tchrs						
Special Ed - SDC	1.000 I/A per tchr	1.00	1.000	1.000	8.00	
Special Ed - SH	1.000 As needed	-	-	-	-	
Special Ed - RSP	1.000 I/A per tchr	1.00	1.000	1.000	8.00	
Other	As needed	-	-	-	-	
Instructional Aide Total			2.000	2.000	16.000	
Total Classified Staffing			7.688	7.813	62.500	
Total Site Staffing			21.488	25.343		

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	ACACIA		
Grade Level	Middle School	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	Notes
Regular Classroom					
Full-time positions (90%)	33.00	students:tchr	860	26.06	29.00
6th Period Assignments (10%)	33.00	students:tchr	95	2.88	-
Regular Ed Total			955	28.94	29.00
Special Education					
Special Ed - SDC Tchr	15.00	students:tchr	44	3.00	3.00
Special Ed - SH/Autism/ FS/ED		as needed	31	-	4.00
Special Ed - RSP Tchr	28.00	students:tchr	-	-	3.00
Special Ed Total			75	3.00	10.00
Total Regular & Special Ed Teachers			1,030	31.94	39.00
Instructional Support/Other					
Counselors	900.00	students:counselor	1,030	1.00	1.50
Supplemental Counselors					0.50
Librarians	1.00	FTE per site		-	-
Instr Support Total			1.00	2.00	
Administration					
Principal	1.00	FTE per site		1.00	1.00
Asst Principal	2.00	per site		2.00	2.00
Administration Total			3.00	3.00	
Total Certificated Staffing			35.94	44.00	

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
(rounded to nearest 0.125 FTE or 1 hour)					
Office Manager	1.000	FTE per site	1.000	1.000	8.00
Secretary II	1.000	per site	1.000	1.000	8.00
Attendance Clerk		per site	-	1.000	8.00
ASB Clerk		per site	-	0.500	4.00
Other Clerical	1.000	hrs per 62.5 enrollment	1,030	2.000	4.50
Administration Total			4.000	4.063	32.500
Support					
(rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	1.000	FTE per site	1,030	1.000	8.00
Health Tech	0.875	FTE per site		0.875	7.00
Campus Supervisors	1.000	hr per 50 students	1,030	2.625	27.00
Breakfast Supervision	1.000	hr per 500 meals	1,030	0.250	2.00
Custodian	1.000	and cleaning crew		1.000	8.00
Support Total			5.750	6.500	52.00
Instructional Aides					
# tchrs					
Special Ed - SDC	1.000	I/A per tchr	3.00	3.000	24.00
Special Ed - SH	1.000	As needed	4.00	4.000	32.00
Special Ed - RSP	1.000	I/A per tchr	3.00	3.000	24.00
Other		As needed		-	-
Instructional Aide Total			10.000	10.000	80.000
Total Classified Staffing			19.750	20.563	164.50
Total Site Staffing			55.690	64.563	

6 addl hrs - crsg grd & before schl

Note: FTE = Full-time equivalent (Certificated FTE = 1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	DARTMOUTH		
Grade Level	Middle School	Report Date	06/08/10
Calculated for:	Midyear enrollment changes	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio		Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	Notes
Regular Classroom						
Full-time positions (90%)	33.00	students:tchr	725	21.97	24.00	
6th Period Assignments (10%)	33.00	students:tchr	80	2.42	-	
Regular Ed Total			805	24.39	24.00	
Special Education						
Special Ed - SDC Tchr	15.00	students:tchr	43	3.00	2.00	
Special Ed- SH/Autism/ FS/ED		as needed	11	-	1.00	
Special Ed - RSP Tchr	28.00	students:tchr	-	-	2.00	
Special Ed Total			54	3.00	5.00	
Total Regular & Special Ed Teachers			859	27.39	29.00	
Instructional Support/Other						
Counselors (Gen'l Fund)	900.00	students:counselor	859	1.00	1.00	(rounded to nearest 0.50 FTE)
Supplemental Counselors				-	-	
Librarians	1.00	FTE per site		-	-	
Instr Support Total				1.00	1.00	
Administration						
Principal	1.00	FTE per site		1.00	1.00	
Asst Principal	2.00	per site		2.00	2.00	
Administration Total				3.00	3.00	
Total Certificated Staffing				31.39	33.00	

Classified

Position	Ratio		Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration						
Office Manager	1.000	FTE per site		1.000	1.000	8.00
Secretary II	1.000	per site		1.000	1.000	8.00
Attendance Clerk		per site		-	1.000	8.00
ASB Clerk		per site		-	0.500	4.00
Other Clerical	1.000	hrs per 62.5 enrollment	859	1.750	0.250	2.00
Administration Total				3.750	3.750	30.000
Support						
Library/Media Tech	1.000	FTE per site	859	1.000	1.000	8.00
Health Tech	0.875	FTE per site		0.875	0.875	7.00
Campus Supervisors	1.000	hr per 50 students	859	2.125	2.125	17.00
Breakfast Supervision	1.000	hr per 500 meals	859	0.250	0.250	2.00
Custodian	1.000	and cleaning crew		1.000	1.000	8.00
Support Total				5.250	5.250	42.00
Instructional Aides						
			# tchrs			
Special Ed - SDC	1.000	I/A per tchr	2.00	2.000	2.000	16.00
Special Ed - SH	1.000	As needed	1.00	1.000	1.000	8.00
Special Ed - RSP	1.000	I/A per tchr	2.00	2.000	2.000	16.00
Other		As needed		-	-	-
Instructional Aide Total				5.000	5.000	40.000
Total Classified Staffing				14.000	14.000	112.00
Total Site Staffing				45.390	47.000	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	DIAMOND VALLEY		
Grade Level	<u>Middle School</u>	Report Date	06/08/10
Calculated for:	<u>Midyear enrollment changes</u>	Fiscal/School Year:	<u>2010-11</u>
Enrollment Data Date:	<u>July 1, 2010</u>	Effective Date:	<u>07/01/10</u>

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	Notes
Regular Classroom					
Full-time positions (90%)	33.00 students:tchr	1,082	32.79	37.00	
6th Period Assignments (10%)	33.00 students:tchr	120	3.64	-	
Regular Ed Total			1,202	36.43	37.00
Special Education					
Special Ed - SDC Tchr	15.00 students:tchr	45	3.00	2.00	
Special Ed- SH/Autism/ FS/ED	as needed	9	-	2.00	
Special Ed - RSP Tchr	28.00 students:tchr	-	-	4.00	
Special Ed Total			54	3.00	8.00
Total Regular & Special Ed Teachers			1,256	39.43	45.00
Instructional Support/Other			(rounded to nearest 0.50 FTE)		
Counselors	900.00 students:counselor	1,256	1.50	1.50	
Supplemental Counselors				0.50	
Librarians	1.00 FTE per site		-	-	
Instr Support Total			1.50	2.00	
Administration					
Principal	1.00 FTE per site		1.00	1.00	
Asst Principal	2.00 per site		2.00	2.00	
Administration Total			3.00	3.00	
Total Certificated Staffing			43.93	50.00	

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
(rounded to nearest 0.125 FTE or 1 hour)					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary II	1.000 per site		1.000	1.000	8.00
Attendance Clerk	per site		-	1.000	8.00
ASB Clerk	per site		-	0.500	4.00
Other Clerical	1.000 hrs per 62.5 enrollment	1,256	2.500	1.063	8.50
Administration Total			4.500	4.563	36.500
Support					
(rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	1.000 FTE per site	1,256	1.000	1.000	8.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Campus Supervisors	1.000 hr per 50 students	1,256	3.125	3.625	29.00
Breakfast Supervision	1.000 hr per 500 meals	1,256	0.375	0.375	3.00
Custodian	1.000 and cleaning crew		1.000	1.000	8.00
Support Total			6.375	6.875	55.00
Instructional Aides					
# tchrs					
Special Ed - SDC	1.000 I/A per tchr	2.00	2.000	2.000	16.00
Special Ed - SH	1.000 As needed	2.00	2.000	2.000	16.00
Special Ed - RSP	1.000 I/A per tchr	4.00	4.000	4.000	32.00
Other	As needed		-	-	-
Instructional Aide Total			8.000	8.000	64.000
Total Classified Staffing			18.875	19.438	155.50
Total Site Staffing			62.805	69.438	

Note: FTE = Full-time equivalent (Certificated FTE = 1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	RANCHO VIEJO		
Grade Level	Middle School	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 10, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio		Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	Notes
Regular Classroom						
Full-time positions (90%)	33.00	students:tchr	1,123	34.03	39.00	
6th Period Assignments (10%)	33.00	students:tchr	125	3.79	-	
Regular Ed Total			1,248	37.82	39.00	
Special Education						
Special Ed - SDC Tchr	15.00	students:tchr	52	4.00	3.00	
Special Ed- SH/Autism/ FS/ED		as needed	10	-	1.00	
Special Ed - RSP Tchr	28.00	students:tchr	-	-	5.00	
Special Ed Total			62	4.00	9.00	
Total Regular & Special Ed Teachers			1,310	41.82	48.00	
Instructional Support/Other						
Counselors	900.00	students:counselor	1,310	1.50	1.50	(rounded to nearest 0.50 FTE)
Supplemental Counselors					0.50	
Librarians	1.00	FTE per site		-	-	
Instr Support Total				1.50	2.00	
Administration						
Principal	1.00	FTE per site		1.00	1.00	
Asst Principal	2.00	per site		2.00	2.00	
Administration Total				3.00	3.00	
Total Certificated Staffing				46.32	53.00	

Classified

Position	Ratio		Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day	
Administration							
Office Manager	1.000	FTE per site		1.000	1.000	8.00	
Secretary II	1.000	per site		1.000	1.000	8.00	
Attendance Clerk		per site		-	1.000	8.00	
ASB Clerk		per site		-	0.500	4.00	
Other Clerical	1.000	hrs per 62.5 enrollment	1,310	2.625	1.125	9.00	
Administration Total				4.625	4.625	37.000	
Support							
Library/Media Tech	1.000	FTE per site	1,310	1.000	1.000	8.00	
Health Tech	0.875	FTE per site		0.875	0.875	7.00	
Campus Supervisors	1.000	hr per 50 students	1,310	3.250	4.000	32.00	6 addl hrs - crsg grd & before schl
Breakfast Supervision	1.000	hr per 500 meals	1,310	0.375	0.375	3.00	
Custodian	1.000	and cleaning crew		1.000	1.000	8.00	
Support Total				6.500	7.250	58.00	
Instructional Aides							
			# tchrs				
Special Ed - SDC	1.000	I/A per tchr	3.00	3.000	3.000	24.00	
Special Ed - SH	1.000	As needed	1.00	1.000	1.000	8.00	
Special Ed - RSP	1.000	I/A per tchr	5.00	5.000	5.000	40.00	
Other		As needed		-	-	-	
Instructional Aide Total				9.000	9.000	72.000	
Total Classified Staffing				20.125	20.875	167.00	
Total Site Staffing				66.445	73.875		

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	HAMILTON HIGH		
Grade Level	High School	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	Notes
Regular Classroom					
Full-time positions	33.00 students:tchr	329	9.97	14.00	
6th Period Assignments (10% ROTC)	33.00 students:tchr as assigned	36	1.09	-	
Athletic Director	0.70 FTE per site		0.70	0.70	
Small/New School Supplement				5.00	
Regular Ed Total		365	11.76	19.70	
Special Education					
Special Ed - SDC Tchr	15.00 students:tchr	15	1.00	1.00	
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-	
Special Ed - RSP Tchr	28.00 students:tchr	-	-	3.00	
Special Ed Total		15	1.00	4.00	
Total Regular & Special Ed Teachers		380	12.76	23.70	
Instructional Support/Other					
(rounded to nearest 0.50 FTE)					
Counselors (Gen'l Fund)	900.00 students:counselor	380	0.50	0.50	
Supplemental Counselors				-	
Librarians	1.00 FTE per site		1.00	1.00	
Instr Support Total			1.50	1.50	
Administration					
Principal	1.00 FTE per site		1.00	1.00	
Asst Principal	0.50 per site	380	0.50	0.50	
Administration Total			1.50	1.50	
Total Certificated Staffing			15.76	26.70	

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
(rounded to nearest 0.125 FTE or 1 hour)					
Office Manager	1.000 FTE per site		1.000	1.000	8.00
Secretary	1.000 per site	380	1.000	1.000	8.00
Attendance Clerk	per site		-	1.000	8.00
ASB Clerk	per site		-	0.500	4.00
Other Clerical	1.000 hrs per 50 enrollment	-	-	-	-
Administration Total			2.000	3.500	28.000
Support					
(rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	1.000 FTE per site	380	1.000	1.000	8.00
Health Tech	0.875 FTE per site		0.875	0.875	7.00
Campus Supervisors	1.000 hr per 50 students	380	1.000	2.656	21.25 13.25 addl hrs - security
Breakfast Supervision	1.000 hr per 500 meals		0.125	0.125	1.00
Plant Manager	1.000 per site		1.000	1.000	8.00
Custodian	2.000 per formula		2.000	2.000	16.00
Pool Custodian	- per site with pool		-	-	-
Support Total			6.000	7.656	61.25
Instructional Aides					
# tchrs					
Special Ed - SDC	1.000 I/A per tchr	1.00	1.000	1.000	8.00
Special Ed - SH	1.000 As needed	-	-	-	-
Special Ed - RSP	1.000 I/A per tchr	3.00	3.000	3.000	24.00
Other	As needed		-	-	-
Instructional Aide Total			4.000	4.000	32.000
Total Classified Staffing			12.000	15.156	121.25
Total Site Staffing			27.760	41.856	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	HEMET HIGH		
Grade Level	High School	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio		Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved	Notes
Regular Classroom						
Full-time positions	33.00	students:tchr	1,977	59.91	66.00	
6th Period Assignments (10%)	33.00	students:tchr	220	6.67	-	
ROTC		as assigned		2.00	2.00	
Athletic Director	0.70	FTE per site		0.70	0.70	
Regular Ed Total			2,197	69.28	68.70	
Special Education						
Special Ed - SDC Tchr	15.00	students:tchr	106	8.00	12.00	
Special Ed- SH/Autism/ FS/ED		as needed	46	-	-	
Special Ed - RSP Tchr	28.00	students:tchr	-	-	4.00	
Special Ed Total			152	8.00	16.00	
Total Regular & Special Ed Teachers			2,349	77.28	84.70	
Instructional Support/Other						
				(rounded to nearest 0.50 FTE)		
Counselors	900.00	students:counselor	2,349	2.50	2.50	
Supplemental Counselors					3.00	
Librarians	1.00	FTE per site		1.00	1.00	
Instr Support Total				3.50	6.50	
Administration						
Principal	1.00	FTE per site		1.00	1.00	
Asst Principal	3.00	per site	2,349	3.00	3.00	
Administration Total				4.00	4.00	
Total Certificated Staffing				84.78	95.20	

Classified

Position	Ratio		Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved	FTE's Converted to Hrs/Day
Administration						
				(rounded to nearest 0.125 FTE or 1 hour)		
Office Manager	1.000	FTE per site		1.000	1.000	8.00
Secretary	3.000	per site	-	3.000	3.000	24.00
Attendance Clerk		per site		-	2.000	16.00
ASB Clerk		per site		-	0.500	4.00
Other Clerical	1.000	hrs per 50 enrollment	2,349	5.875	3.000	24.00
Administration Total				9.875	9.500	76.000
Support						
				(rounded to nearest 0.125 FTE or 1 hour)		
Library/Media Tech	1.000	FTE per site		1.000	1.000	8.00
Health Tech	0.875	FTE per site		0.875	0.875	7.00
Campus Supervisors	1.000	hr per 44 students	2,349	6.625	6.625	53.00
Breakfast Supervision	1.000	hr per 500 meals	2,349	0.625	0.625	5.00
Plant Manager	1.000	per site		1.000	1.000	8.00
Custodian	7.000	per formula		7.000	7.000	56.00
Pool Custodian	-	per site with pool		-	-	-
Support Total				17.125	17.125	137.00
Instructional Aides						
			# tchrs			
Special Ed - SDC	1.000	I/A per tchr	12.00	12.000	12.000	96.00
Special Ed - SH	1.000	As needed	-	-	-	-
Special Ed - RSP	1.000	I/A per tchr	4.00	4.000	4.000	32.00
Other		As needed		-	-	-
Instructional Aide Total				16.000	16.000	128.000
Total Classified Staffing				43.000	42.625	341.00
Total Site Staffing				127.780	137.825	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	TAHQUITZ		
Grade Level	High School	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	Notes
Regular Classroom					
Full-time positions	33.00	students:tchr	1,391	42.15	46.30
6th Period Assignments (10%)	33.00	students:tchr	154	4.67	0.80
ROTC		as assigned		2.00	2.00
Athletic Director	0.70	FTE per site		0.70	0.70
Regular Ed Total			1,545	49.52	49.80
Special Education					
Special Ed - SDC Tchr	15.00	students:tchr	31	3.00	3.00
Special Ed- SH/Autism/ FS/ED		as needed	14	-	1.00
Special Ed - RSP Tchr	28.00	students:tchr	-	-	5.00
Special Ed Total			45	3.00	9.00
Total Regular & Special Ed Teachers			1,590	52.52	58.80
Instructional Support/Other					
(rounded to nearest 0.50 FTE)					
Counselors	900.00	students:counselor	1,590	2.00	2.00
Supplemental Counselors					1.00
Librarians	1.00	FTE per site		1.00	1.00
Instr Support Total			3.00	4.00	
Administration					
Principal	1.00	FTE per site		1.00	1.00
Asst Principal	3.00	per site	1,590	3.00	3.00
Administration Total			4.00	4.00	
Total Certificated Staffing			59.52	66.80	

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
(rounded to nearest 0.125 FTE or 1 hour)					
Office Manager	1.000	FTE per site		1.000	8.00
Secretary	3.000	per site	1,590	3.000	24.00
Attendance Clerk		per site		1.000	8.00
ASB Clerk		per site		0.500	4.00
Other Clerical	1.000	hrs per 50 enrollment	1,590	4.000	21.00
Administration Total			8.000	8.125	65.000
Support					
(rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	1.000	FTE per site	1,590	1.000	8.00
Health Tech	0.875	FTE per site		0.875	7.00
Campus Supervisors	1.000	hr per 44 students	1,590	4.500	36.00
Breakfast Supervision	1.000	hr per 500 meals		0.375	3.00
Plant Manager	1.000	per site		1.000	8.00
Custodian	6.000	per formula		6.000	48.00
Pool Custodian	-	per site with pool		-	-
Support Total			13.750	13.750	110.00
Instructional Aides					
# tchrs					
Special Ed - SDC	1.000	I/A per tchr	3.00	3.000	24.00
Special Ed - SH	1.000	As needed	1.00	1.000	8.00
Special Ed - RSP	1.000	I/A per tchr	5.00	5.000	40.00
Other		As needed		-	-
Instructional Aide Total			9.000	9.000	72.000
Total Classified Staffing			30.750	30.875	247.00
Total Site Staffing			90.270	97.675	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	WEST VALLEY		
Grade Level	High School	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio		Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved	Notes
Regular Classroom						
Full-time positions	33.00	students:tchr	1,609	48.76	54.30	
6th Period Assignments (10% ROTC)	33.00	students:tchr as assigned	179	5.42 2.00	0.80 2.00	
Athletic Director	0.70	FTE per site		0.70	0.70	
Regular Ed Total			1,788	56.88	57.80	
Special Education						
Special Ed - SDC Tchr	15.00	students:tchr	49	4.00	5.00	
Special Ed - SH/Autism/ FS/ED		as needed	45	-	5.00	
Special Ed - RSP Tchr	28.00	students:tchr	-	-	5.00	
Special Ed Total			94	4.00	15.00	
Total Regular & Special Ed Teachers			1,882	60.88	72.80	
Instructional Support/Other						
Counselors	900.00	students:counselor	1,882	2.00	2.00	(rounded to nearest 0.50 FTE)
Supplemental Counselors					2.00	
Librarians	1.00	FTE per site		1.00	1.00	
Instr Support Total				3.00	5.00	
Administration						
Principal	1.00	FTE per site		1.00	1.00	
Asst Principal	3.00	per site	1,882	3.00	3.00	
Administration Total				4.00	4.00	
Total Certificated Staffing				67.88	81.80	

Classified

Position	Ratio		Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved	FTE's Converted to Hrs/Day
Administration						
(rounded to nearest 0.125 FTE or 1 hour)						
Office Manager	1.000	FTE per site		1.000	1.000	8.00
Secretary	3.000	per site	1,882	3.000	3.000	24.00
Attendance Clerk		per site		-	1.000	8.00
ASB Clerk		per site		-	0.500	4.00
Other Clerical	1.000	hrs per 50 enrollment	1,882	4.750	3.250	26.00
Administration Total				8.750	8.750	70.000
Support						
(rounded to nearest 0.125 FTE or 1 hour)						
Library/Media Tech	1.000	FTE per site	1,882	1.000	1.000	8.00
Health Tech	0.875	FTE per site		0.875	0.875	7.00
Production Tech	0.500	per site		0.500	0.500	4.00
Campus Supervisors	1.000	hr per 44 students	1,882	5.375	5.375	43.00
Breakfast Supervision	1.000	hr per 500 meals		0.500	0.500	4.00
Plant Manager	1.000	per site		1.000	1.000	8.00
Custodian	6.500	per formula		6.500	6.500	52.00
Pool Custodian	-	per site with pool		-	-	-
Support Total				15.750	15.750	126.00
Instructional Aides						
# tchrs						
Special Ed - SDC	1.000	I/A per tchr	5.00	5.000	5.000	40.00
Special Ed - SH	1.000	As needed	5.00	5.000	5.000	40.00
Special Ed - RSP	1.000	I/A per tchr	5.00	5.000	5.000	40.00
Other		As needed		-	-	-
Instructional Aide Total				15.000	15.000	120.000
Total Classified Staffing				39.500	39.500	316.00
Total Site Staffing				107.380	121.300	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	ADVANCED PATH CONTINUATION HS		
Grade Level	<u>Alternative School</u>	Report Date	06/08/10
Calculated for:	<u>Budget Adoption</u>	Fiscal/School Year:	2010-11
Enrollment Data Date:	<u>July 1, 2010</u>	Effective Date:	07/01/10

Certificated

Position	Ratio		Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom <small>(rounded up to whole FTE for full-time and nearest 0.20 for 6th pds)</small>					
Full-time positions (80%)	24.00	students:tchr	88	3.67	4.00
6th Period Assignments (20%)	24.00	students:tchr	22	0.92	0.80
Athletic Director	-	FTE per site		-	-
Regular Ed Total			110	4.59	4.80
Special Education					
Special Ed - SDC Tchr	15.00	students:tchr	-	-	-
Special Ed- SH/Autism/ FS/ED		as needed	-	-	-
Special Ed - RSP Tchr	28.00	students:tchr	-	-	-
Special Ed Total			-	-	-
Total Regular & Special Ed Teachers			110	4.59	4.80
Instructional Support/Other <small>(rounded to nearest 0.50 FTE)</small>					
Counselors	-	per site	110	-	-
Librarians	-	FTE per site		-	-
Instr Support Total				-	-
Administration					
Principal	0.50	FTE per site		0.50	0.50
Asst Principal	-	per site		-	-
Administration Total				0.50	0.50
Total Certificated Staffing				5.09	5.30

Classified

Position	Ratio		Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration						
Office Manager	-	FTE per site		-	-	-
Secretary	1.000	per site	110	1.000	1.000	8.00
Clerical	-	per site	110	-	-	-
Administration Total				1.000	1.000	8.000
Support <small>(rounded to nearest 0.125 FTE or 1 hour)</small>						
IT Clsrm Specialist	1.000	FTE per site	110	1.000	1.000	8.00
Campus Supervisors	1.000	hr per 30 students	110	0.500	0.500	4.00
Breakfast Supervision	1.000	hr per 500 meals		-	-	-
Custodian	0.250	per formula		0.250	0.250	2.00
Support Total				1.750	1.750	14.00
Instructional Aides <small># tchrs</small>						
Special Ed - SDC	1.000	I/A per tchr	-	-	-	-
Special Ed - SH	1.000	As needed	-	-	-	-
Special Ed - RSP	1.000	I/A per tchr	-	-	-	-
Other		As needed		-	-	-
Instructional Aide Total				-	-	-
Total Classified Staffing				2.750	2.750	22.00
Total Site Staffing				7.840	8.050	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	ALESSANDRO CONTINUATION HS		
Grade Level	Alternative School	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom				
Full-time positions	24.00 students:tchr	235	9.79	13.00
Regular Ed Total		235	9.79	13.00
Special Education				
Special Ed - SDC Tchr	15.00 students:tchr	-	-	-
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	1.00
Special Ed Total		-	-	1.00
Total Regular & Special Ed Teachers		235	9.79	14.00
Instructional Support/Other				
(rounded to nearest 0.50 FTE)				
Counselors	900.00 students:counselor	235	0.50	-
Supplemental Counselors				1.00
Librarians	- FTE per site		-	-
Instr Support Total			0.50	1.00
Administration				
Principal	0.70 FTE per site		0.70	0.70
Asst Principal	1.00 per site		1.00	-
Administration Total			1.70	0.70
Total Certificated Staffing			11.99	15.70

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	0.700 FTE per site		0.700	0.700	5.60
Secretary	- per site	235	-	-	-
Clerical	1.000 hrs per 50.00 enrollment	290	0.750	1.000	8.00
Administration Total			1.450	1.700	13.600
Support					
(rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.500 FTE per site	235	0.500	0.500	4.00 Addl 0.313 FTE Wrkfrnc Invstmnt
Health Tech	0.500 FTE per site		0.500	0.500	4.00
Campus Supervisors	1.000 hr per 30 students	290	1.250	1.563	12.50 2.5 addl hrs - growth
Breakfast Supervision	1.000 hr per 500 meals		-	-	-
Custodian	1.000 per formula		1.000	1.000	8.00
Support Total			3.250	3.563	28.50
Instructional Aides					
# tchrs					
Special Ed - SDC	1.000 I/A per tchr	-	-	-	-
Special Ed - SH	1.000 As needed	-	-	-	-
Special Ed - RSP	1.000 I/A per tchr	1.00	1.000	1.000	8.00
Other	As needed		-	-	-
Instructional Aide Total			1.000	1.000	8.000
Total Classified Staffing			5.700	6.263	50.10
Total Site Staffing			17.690	21.963	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	FAMILY TREE LEARNING CTR - ELEM IS		
Grade Level	Alternative School	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved
<u>Regular Classroom</u>				
Regular Ed Total		116	3.77	4.00
<u>Special Education</u>				
Special Ed - SDC Tchr	15.00 students:tchr	1	1.00	-
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	0.75
Special Ed Total		1	1.00	0.75
Total Regular & Special Ed Teachers		117	4.77	4.75
<u>Certificated Support/Other</u>				
(rounded to nearest 0.50 FTE)				
Counselors	- per site	117	-	-
Supplemental Counselors			-	-
Librarians	- FTE per site		-	-
Certificated Support Total			-	-
<u>Administration</u>				
Principal	0.50 FTE per site		0.50	0.50
Asst Principal	0.50 per site		0.50	-
Administration Total			1.00	0.50
Total Certificated Staffing			5.77	5.25

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved	FTE's Converted to Hrs/Day
<u>Administration</u>					
Office Manager	0.500 FTE per site		0.500	0.500	4.00
Secretary	- per site	117	-	-	-
Clerical	0.500 per site	117	0.500	0.500	4.00
Administration Total			1.000	1.000	8.000
<u>Classified Support</u>					
(rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.125 FTE per site	117	0.125	0.125	1.00
Health Tech	- FTE per site		-	-	-
Custodian	0.500 per formula		0.500	0.500	4.00
Classified Support Total			0.625	0.625	5.000
<u>Instructional Aides</u>					
		# tchrs			
Special Ed - SDC	1.000 I/A per tchr	-	-	-	-
Special Ed - SH	1.000 As needed	-	-	-	-
Special Ed - RSP	1.000 I/A per tchr	0.75	0.750	0.750	6.00
Other	As needed		-	-	-
Instructional Aide Total			0.7500	0.7500	6.0000
Total Classified Staffing			2.375	2.375	19.00
Total Site Staffing			8.145	7.625	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	HELEN HUNT JACKSON HIGH SCHOOL - INDEPENDENT STUDY		
Grade Level	Alternative School	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved
Regular Classroom (rounded to nearest 0.50 FTE for Full-time and nearest 0.20 for hrly)				
Full-time positions	33.00 students:tchr	363	11.00	13.00
	Regular Ed Total	363	11.00	13.00
Special Education				
Special Ed - SDC Tchr	15.00 students:tchr	-	-	-
Special Ed- SH/Autism/ FS/ED/PreSchl	as needed	-	-	3.00
Special Ed - RSP Tchr	28.00 students:tchr	-	-	-
	Special Ed Total	-	-	3.00
Total Regular & Special Ed Teachers		363	11.00	16.00
Instructional Support/Other (rounded to nearest 0.50 FTE)				
Counselors	900.00 students:counselor	363	0.50	0.37
Supplemental Counselors				0.63
Librarians	- FTE per site		-	-
	Instr Support Total		0.50	1.00
Administration				
Principal	0.50 FTE per site		0.50	0.50
Asst Principal	0.50 per site		0.50	-
	Administration Total		1.00	0.50
Total Certificated Staffing			12.50	17.50

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	0.500 FTE per site		0.500	0.500	4.00
Secretary	- per site	363	-	-	-
Clerical	0.500 per site	363	0.500	0.500	4.00
	Administration Total		1.000	1.000	8.000
Support (rounded to nearest 0.125 FTE or 1 hour)					
Library/Media Tech	0.750 FTE per site	363	0.750	0.750	6.00
Health Tech	- FTE per site		-	-	-
Custodian	0.500 per formula		0.500	0.500	4.00
Campus Supervisor	FTE per site		-	-	-
	Support Total		1.250	1.250	10.00
Instructional Aides					
		# tchrs			
Special Ed - SDC	1.000 I/A per tchr	-	-	-	-
Special Ed - SH	1.000 As needed	3.00	3.000	3.000	24.00
Special Ed - RSP	1.000 I/A per tchr	-	-	-	-
Other	As needed	-	-	-	-
	Instructional Aide Total		3.000	3.000	24.000
Total Classified Staffing			5.250	5.250	42.00
Total Site Staffing			17.750	22.750	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	HOPE Program		
Grade Level	Alternative School	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved
<u>Regular Classroom</u>				
Full-time positions	- students:tchr	-	-	2.00
Regular Ed Total		-	-	2.00
<u>Special Education</u>				
Special Ed - SDC Tchr	15.00 students:tchr	-	-	-
Special Ed- SH/Autism/ FS/ED/PreSchl	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	-
Special Ed Total		-	-	-
Total Regular & Special Ed Teachers		-	-	2.00
<u>Instructional Support/Other</u>				
Counselors	1.00 per site	-	-	-
Librarians	- FTE per site	-	-	-
Instr Support Total		-	-	-
(rounded to nearest 0.50 FTE)				
<u>Administration</u>				
Principal	0.50 FTE per site	-	-	-
Asst Principal	0.50 per site	-	-	-
Administration Total		-	-	-
Total Certificated Staffing		-	-	2.00

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculatio n	FTE's Approved	FTE's Converted to Hrs/Day
<u>Administration</u>					
Office Manager	0.500 FTE per site	-	-	-	-
Secretary	- per site	-	-	-	-
Clerical	0.500 per site	-	-	-	-
Administration Total		-	-	-	-
(rounded to nearest 0.125 FTE or 1 hour)					
<u>Support</u>					
Library/Media Tech	0.750 FTE per site	-	-	-	-
Health Tech	- FTE per site	-	-	-	-
Custodian	0.500 per formula	-	-	-	-
Campus Supervisor	FTE per site	-	-	-	-
Support Total		-	-	-	-
<u>Instructional Aides</u>					
Special Ed - SDC	1.000 I/A per tchr	-	-	-	-
Special Ed - SH	1.000 As needed	-	-	-	-
Special Ed - RSP	1.000 I/A per tchr	-	-	-	-
Other	As needed	-	-	-	-
Instructional Aide Total		-	-	-	-
Total Classified Staffing		-	-	-	-
Total Site Staffing		-	-	2.000	-

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	HEMET ACADEMY APPLIED ACADEMICS AND TECHNOLOGY (HAAAT)		
Grade Level	Alternative School	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio		Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom <small>(rounded up to full FTE for full-time and nearest 0.20 for 6th pds)</small>					
Full-time positions	25.00	students:tchr	203	9.00	9.00
6th Period Assignments	25.00	students:tchr		-	-
Regular Ed Total			203	9.00	9.00
Special Education					
Special Ed - SDC Tchr	15.00	students:tchr	-	-	-
Special Ed- SH/Autism/ FS/ED		as needed	-	-	-
Special Ed - RSP Tchr	28.00	students:tchr	-	-	0.25
Special Ed Total			-	-	0.25
Total Regular & Special Ed Teachers			203	9.00	9.25
Instructional Support/Other <small>(rounded to nearest 0.20 FTE)</small>					
Counselors	450.00	students:counselor	203	0.40	1.00
Librarians	-	FTE per site		-	-
Instr Support Total				0.40	1.00
Administration					
Principal	1.00	FTE per site		1.00	1.00
Asst Principal	-	per site		-	-
Administration Total				1.00	1.00
Total Certificated Staffing				10.40	11.25

Classified

Position	Ratio		Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration						
Office Manager	-	FTE per site		-	-	-
Secretary	1.000	per site		1.000	1.000	8.00
Clerical	1.000	hrs per 37.50 enrollment	203	0.750	0.500	4.00
Administration Total				1.750	1.500	12.000
Support <small>(rounded to nearest 0.125 FTE or 1 hour)</small>						
Library/Media Tech	-	FTE per site		-	-	-
Health Tech	-	FTE per site		-	-	-
Campus Supervisors	-	hr per 44 students		-	-	-
Breakfast Supervision	-	hr per 500 meals		-	-	-
Custodian	0.750	per formula		0.750	0.750	6.00
Support Total				0.750	0.750	6.00
Instructional Aides						
			# tchrs			
Special Ed - SDC	1.000	I/A per tchr	-	-	-	-
Special Ed - SH	1.000	As needed	-	-	-	-
Special Ed - RSP	1.000	I/A per tchr	0.25	0.250	0.250	2.00
Other		As needed		-	-	-
Instructional Aide Total				0.250	0.250	2.000
Total Classified Staffing				2.750	2.500	20.00
Total Site Staffing				13.150	13.750	

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)



SITE STAFFING ALLOCATIONS

School Site:	Western Center Academy (WCA)		
Grade Level	Alternative School	Report Date	06/08/10
Calculated for:	Budget Adoption	Fiscal/School Year:	2010-11
Enrollment Data Date:	July 1, 2010	Effective Date:	07/01/10

Certificated

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved
Regular Classroom <small>(rounded up to full FTE for full-time and nearest 0.20 for 6th pds)</small>				
Full-time positions	25.00 students:tchr	121	5.00	8.00
6th Period Assignments (10%)	25.00 students:tchr	13	0.60	-
Regular Ed Total		134	5.60	8.00
Special Education				
Special Ed - SDC Tchr	15.00 students:tchr	-	-	-
Special Ed- SH/Autism/ FS/ED	as needed	-	-	-
Special Ed - RSP Tchr	28.00 students:tchr	-	-	-
Special Ed Total		-	-	-
Total Regular & Special Ed Teachers		134	5.60	8.00
Instructional Support/Other <small>(rounded to nearest 0.20 FTE)</small>				
Counselors	450.00 students:counselor	134	0.20	0.20
Librarians	- FTE per site	-	-	-
Instr Support Total		-	0.20	0.20
Administration				
Principal	1.00 FTE per site	-	1.00	1.00
Asst Principal	- per site	-	-	-
Administration Total		-	1.00	1.00
Total Certificated Staffing		-	6.80	9.20

Classified

Position	Ratio	Adopted Budget Enrollment	FTE's Per Calculation	FTE's Approved	FTE's Converted to Hrs/Day
Administration					
Office Manager	- FTE per site	-	-	-	-
Secretary	1.000 per site	-	1.000	1.000	8.00
Clerical	1.000 hrs per 37.5 enrollment	134	0.500	-	-
Administration Total		-	1.500	1.000	8.000
Support <small>(rounded to nearest 0.125 FTE or 1 hour)</small>					
Library/Media Tech	- FTE per site	-	-	-	-
Health Tech	- FTE per site	-	-	-	-
Campus Supervisors	- hr per 44 students	240	0.625	0.750	6.00
Breakfast Supervision	- hr per 500 meals	-	-	-	-
Custodian	- per formula	-	-	-	-
Support Total		-	0.625	0.750	6.00
Instructional Aides					
		# tchrs			
Special Ed - SDC	1.000 I/A per tchr	-	-	-	-
Special Ed - SH	1.000 As needed	-	-	-	-
Special Ed - RSP	1.000 I/A per tchr	-	-	-	-
Other	As needed	-	-	-	-
Instructional Aide Total		-	-	-	-
Total Classified Staffing		-	2.125	1.750	14.00
Total Site Staffing		-	8.925	10.950	-

Note: FTE = Full-time equivalent (Certificated FTE =1 FTE , Classified FTE = 8 hrs/day,40hrs/wk)

Hemet Unified School District
Multi Year Projections 2008-09 Through 2012-13
Unrestricted

DESCRIPTION	Audited Actuals 2008-09	Estimated Actuals 2009-10	Percent of Change %	Adopted Budget 2010-11	Percent of Change over PY	Projected Budget 2011-12	Percent of Change over PY	Projected Budget 2012-13	Percent of Change over PY
COLA Actual/Projection %	5.66%	4.25%		-0.39%		0.00%		0.00%	
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	22,049.57	21,530.83	-2.35%	20,754.36	-3.61%	20,334.24	-2.02%	20,334.24	0.00%
REVENUES									
REVENUE LIMIT	\$121,366,983	\$104,811,787	-13.64%	\$101,786,602	-2.89%	\$99,791,069	-1.96%	\$99,791,069	0.00%
FEDERAL	\$524,384	\$1,373,384	161.90%	\$473,163	-65.55%	\$473,163	0.00%	\$473,163	0.00%
STATE	\$16,825,934	\$14,654,130	-12.91%	\$14,788,474	0.92%	\$14,788,474	0.00%	\$16,253,742	9.91%
LOCAL	\$5,343,879	\$3,743,863	-29.94%	\$2,914,686	-22.15%	\$2,914,686	0.00%	\$2,914,686	0.00%
CONTRIBUTIONS	(\$7,505,699)	(\$9,581,273)	27.65%	(\$10,339,401)	7.91%	(\$12,401,708)	19.95%	(\$12,901,708)	4.03%
REVENUE TOTALS	\$136,555,481	\$115,001,891	-15.78%	\$109,623,524	-4.68%	\$105,565,684	-3.70%	\$106,530,952	0.91%
EXPENDITURES									
Certificated Salaries	\$72,820,260	\$66,642,877	-8.48%	\$59,439,473	-10.81%	\$62,182,869	4.62%	\$62,010,552	-0.28%
Classified Salaries	\$17,213,690	\$14,717,627	-14.50%	\$13,738,269	-6.65%	\$14,716,797	7.12%	\$13,787,339	-6.32%
Benefits	\$25,519,736	\$22,136,836	-13.26%	\$20,144,779	-9.00%	\$20,839,651	3.45%	\$20,443,049	-1.90%
Books & Supplies	\$3,691,486	\$2,707,525	-26.65%	\$2,337,057	-13.68%	\$2,642,612	13.07%	\$2,192,612	-17.03%
Contracts & Services	\$14,349,055	\$13,554,241	-5.54%	\$11,911,403	-12.12%	\$12,815,438	7.59%	\$12,365,438	-3.51%
Capital Outlay	\$342,807	\$84,116	-75.46%	\$11,600	-86.21%	\$11,600	0.00%	\$0	-100.00%
Other Outgo	\$107,717	\$34,362	-68.10%	\$41,362	20.37%	\$41,362	0.00%	\$41,362	0.00%
Support Costs	(\$2,221,646)	(\$3,387,686)	52.49%	(\$2,139,364)	-36.85%	(\$1,817,336)	-15.05%	(\$1,625,624)	-10.55%
Total Expenditures	\$131,823,105	\$116,489,898	-11.63%	\$105,484,579	-9.45%	\$111,432,993	5.64%	\$109,214,728	-1.99%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$315,714	\$19,403	-93.85%	\$96,773	398.75%	\$0	-100.00%	\$0	#DIV/0!
Transfers Out & Other Uses	\$839,824	\$1,262,098	50.28%	\$1,230,000	-2.54%	\$1,230,000	0.00%	\$1,230,000	0.00%
Total Expenditures & Uses	\$132,662,929	\$117,751,996	-11.24%	\$106,714,579	-9.37%	\$112,662,993	5.57%	\$110,444,728	-1.97%
NET INCREASE (DECREASE) IN FUND BALANCE	\$4,208,266	(\$2,730,702)	-164.89%	\$3,005,718	-210.07%	(\$7,097,309)	-336.13%	(\$3,913,776)	-44.86%
FUND BALANCE, RESERVES									
Beginning Balance	\$11,898,940	\$16,107,206	35.37%	\$13,376,504	-16.95%	\$16,382,222	22.47%	\$9,284,913	-43.32%
Ending Balance	\$16,107,206	\$13,376,504	-16.95%	\$16,382,222	22.47%	\$9,284,913	-43.32%	\$5,371,137	-42.15%
Reserve Amounts:									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$313,312	\$313,312		\$313,312		\$313,312		\$313,312	
Designated for Economic Uncert.	\$5,825,000	\$5,825,000		\$6,478,996		\$5,100,866		\$4,983,838	
Prepaid Expenditures	\$1,351,464	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$0	\$0		\$0		\$0		\$0	
Designated	\$8,592,430	\$7,213,192		\$8,964,914		\$3,845,735		\$48,987	
Designated	\$0	\$0		\$0		\$0		\$0	
Designated - RL Calculation Change				\$600,000		\$0		\$0	
Unappropriated	(\$0)	(\$0)		(\$0)		(\$0)		(\$0)	
Total EFB	\$16,107,206	\$13,376,504		\$16,382,222		\$9,284,913		\$5,371,137	

Hemet Unified School District
Multi Year Projections 2008-09 Through 2012-13
Restricted

DESCRIPTION	Audited Actuals 2008-09	Estimated Actuals 2009-10	Percent of Change %	Adopted Budget 2010-11	Percent of Change over PY	Projected Budget 2011-12	Percent of Change over PY	Projected Budget 2012-13	Percent of Change over PY
REVENUES									
REVENUE LIMIT	\$5,805,372	\$4,409,100	-24.05%	\$3,795,901	-13.91%	\$3,720,742	-1.98%	\$3,720,742	0.00%
FEDERAL	\$21,665,912	\$21,328,958	-1.56%	\$14,502,620	-32.01%	\$12,358,038	-14.79%	\$12,358,038	0.00%
STATE	\$8,373,732	\$7,500,052	-10.43%	\$7,009,074	-6.55%	\$7,009,074	0.00%	\$7,009,074	0.00%
LOCAL	\$19,522,083	\$19,479,608	-0.22%	\$19,144,912	-1.72%	\$19,144,912	0.00%	\$19,144,912	0.00%
CONTRIBUTIONS	\$7,505,699	\$9,581,273	27.65%	\$10,339,401	7.91%	\$12,401,708	19.95%	\$12,901,708	4.03%
REVENUE TOTALS	\$62,872,798	\$62,298,991	-0.91%	\$54,791,908	-12.05%	\$54,634,474	-0.29%	\$55,134,474	0.92%
EXPENDITURES									
Certificated Salaries	\$17,328,875	\$19,709,836	13.74%	\$18,111,080	-8.11%	\$16,608,493	-8.30%	\$16,874,229	1.60%
Classified Salaries	\$14,905,448	\$15,947,716	6.99%	\$15,872,747	-0.47%	\$15,367,995	-3.18%	\$15,613,883	1.60%
Benefits	\$10,082,956	\$11,283,813	11.91%	\$11,095,252	-1.67%	\$10,694,951	-3.61%	\$10,802,829	1.01%
Books & Supplies	\$5,242,620	\$4,339,979	-17.22%	\$4,315,949	-0.55%	\$4,010,394	-7.08%	\$2,510,394	-37.40%
Contracts & Services	\$4,552,743	\$5,915,480	29.93%	\$6,144,929	3.88%	\$4,240,894	-30.99%	\$4,240,894	0.00%
Capital Outlay	\$1,142,881	\$646,844	-43.40%	\$245,682	-62.02%	\$245,682	0.00%	\$0	-100.00%
Other Outgo	\$4,982,463	\$4,664,597	-6.38%	\$4,474,942	-4.07%	\$4,730,000	5.70%	\$4,573,649	-3.31%
Support Costs	\$1,722,773	\$2,945,962	71.00%	\$1,659,048	-43.68%	\$1,467,336	-11.56%	\$1,067,336	-27.26%
Total Expenditures	\$59,960,759	\$65,454,227	9.16%	\$61,919,629	-5.40%	\$57,365,745	-7.35%	\$55,683,214	-2.93%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$1,004,579	\$124,103	-87.65%	\$227,361	83.20%	\$227,361	0.00%	\$227,361	0.00%
Transfers Out & Other Uses	\$948,834	\$0	-100.00%	#DIV/0!		\$0	#DIV/0!	\$0	#DIV/0!
Total Expenditures & Uses	\$60,909,593	\$65,454,227	7.46%	\$61,919,629	-5.40%	\$57,365,745	-7.35%	\$55,683,214	-2.93%
NET INCREASE (DECREASE) IN FUND BALANCE	\$2,967,784	(\$3,031,133)	-202.13%	(\$6,900,360)	127.65%	(\$2,503,910)	-63.71%	(\$321,379)	-87.16%
FUND BALANCE, RESERVES									
Beginning Balance	\$9,788,999	\$12,756,782	30.32%	\$9,725,649	-23.76%	\$2,825,289	-70.95%	\$321,379	-88.62%
Ending Balance	\$12,756,783	\$9,725,649	-23.76%	\$2,825,289	-70.95%	\$321,379	-88.62%	\$0	-100.00%
Reserve Amounts:									
Revolving Cash	\$0	\$0		\$0		\$0		\$0	
Stores	\$0	\$0		\$0		\$0		\$0	
Designated for Economic Uncert.	\$0	\$0		\$0		\$0		\$0	
Prepaid Expenditures	\$113,640	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$9,573,250	\$8,165,943		\$2,276,295		\$321,379		\$0	
Designated	\$0	\$1,559,706		\$548,994		\$0		\$0	
Designated	\$0	\$0		\$0		\$0		\$0	
Designated	\$3,069,893	\$0		\$0		\$0		\$0	
Unappropriated	\$0	\$0		\$0		\$0		\$0	
Total EFB	\$12,756,783	\$9,725,649		\$2,825,289		\$321,379		\$0	

Hemet Unified School District
Multi Year Projections 2008-09 Through 2012-13
Combined

DESCRIPTION	Audited Actuals 2008-09	Estimated Actuals 2009-10	Percent of Change %	Adopted Budget 2010-11	Percent of Change over PY	Projected Budget 2011-12	Percent of Change over PY	Projected Budget 2012-13	Percent of Change over PY
COLA Actual/Projection %	5.66%	4.25%		-0.39%		0.00%		0.00%	
ADA Actual/Projection (Number) (excluding County and Charter)	22,049.57	21,530.83	-1.85%	20,754.36	-3.61%	20,334.24	-2.02%	20,334.24	0.00%
REVENUES									
REVENUE LIMIT	\$127,172,355	\$109,220,887	-13.49%	\$105,582,503	-3.33%	\$103,511,811	-1.96%	\$103,511,811	0.00%
FEDERAL	\$22,190,296	\$22,702,342	62.60%	\$14,975,783	-34.03%	\$12,831,201	-14.32%	\$12,831,201	0.00%
STATE	\$25,199,666	\$22,154,182	-26.12%	\$21,797,548	-1.61%	\$21,797,548	0.00%	\$23,262,816	6.72%
LOCAL	\$24,865,962	\$23,223,471	22.79%	\$22,059,598	-5.01%	\$22,059,598	0.00%	\$22,059,598	0.00%
CONTRIBUTIONS	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	\$199,428,279	\$177,300,882	-6.25%	\$164,415,432	-7.27%	\$160,200,158	-2.56%	\$161,665,426	0.91%
EXPENDITURES									
Certificated Salaries	\$90,149,135	\$86,352,713	-1.32%	\$77,550,553	-10.19%	\$78,791,362	1.60%	\$78,884,781	0.12%
Classified Salaries	\$32,119,138	\$30,665,343	18.32%	\$29,611,016	-3.44%	\$30,084,792	1.60%	\$29,401,222	-2.27%
Benefits	\$35,602,692	\$33,420,649	4.63%	\$31,240,031	-6.52%	\$31,534,602	0.94%	\$31,245,878	-0.92%
Books & Supplies	\$8,934,106	\$7,047,504	-34.50%	\$6,653,006	-5.60%	\$6,653,006	0.00%	\$4,703,006	-29.31%
Contracts & Services	\$18,901,798	\$19,469,721	26.90%	\$18,056,332	-7.26%	\$17,056,332	-5.54%	\$16,606,332	-2.64%
Capital Outlay	\$1,485,688	\$730,960	-76.63%	\$257,282	-64.80%	\$257,282	0.00%	\$0	-100.00%
Other Outgo	\$5,090,180	\$4,698,959	48.90%	\$4,516,304	-3.89%	\$4,771,362	5.65%	\$4,615,011	-3.28%
Support Costs	(\$498,873)	(\$441,724)	27.74%	(\$480,316)	8.74%	(\$350,000)	-27.13%	(\$558,288)	69.51%
Total Expenditures	\$191,783,864	\$181,944,125	2.56%	\$167,404,208	-7.99%	\$168,798,738	0.83%	\$164,897,942	-2.31%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$1,320,293	\$143,506	-87.32%	\$324,134	125.87%	\$227,361	-29.86%	\$227,361	0.00%
Transfers Out & Other Uses	\$1,788,658	\$1,262,098	-54.33%	\$1,230,000	-2.54%	\$1,230,000	0.00%	\$1,230,000	0.00%
Total Expenditures & Uses	\$193,572,522	\$183,206,223	1.69%	\$168,634,208	-7.95%	\$170,028,738	0.83%	\$166,127,942	-2.29%
NET INCREASE (DECREASE) IN FUND BALANCE									
	\$7,176,050	(\$5,761,835)	-157.13%	(\$3,894,642)	-32.41%	(\$9,601,219)	146.52%	(\$4,235,155)	-55.89%
FUND BALANCE, RESERVES									
Beginning Balance	\$21,687,939	\$28,863,988	167.78%	\$23,102,153	-19.96%	\$19,207,511	-16.86%	\$9,606,292	-49.99%
Ending Balance	\$28,863,989	\$23,102,153	10.72%	\$19,207,511	-16.86%	\$9,606,292	-49.99%	\$5,371,137	-44.09%
Reserve Amounts:									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$313,312	\$313,312		\$313,312		\$313,312		\$313,312	
Designated for Economic Uncert.	\$5,825,000	\$5,825,000		\$6,478,996		\$5,100,866		\$4,983,838	
Prepaid Expenditures	\$1,465,104	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$9,573,250	\$8,165,943		\$2,276,295		\$321,379		\$0	
Designated - Unrestricted Carry Over	\$8,592,430	\$7,213,192		\$8,964,914		\$3,845,735		\$48,987	
Designated - RL Calculation Change	\$0	\$0		\$600,000		\$0		\$0	
Designated - Restricted Resources	\$3,069,893	\$1,559,706		\$548,994		\$0		\$0	
Unappropriated	\$0	\$0		\$0		\$0		\$0	
Total EFB	\$28,863,989	\$23,102,153		\$19,207,511		\$9,606,292		\$5,371,137	
% of Reserve (9770 and 9790)	3.01%	3.18%		3.84%		3.00%		3.00%	

Hemet Unified School District

Multi-year Projection Assumptions - 2010-11 Adopted Budget

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
2010-11	77,550,553	29,611,016	31,240,031	6,653,006	18,056,332	257,282	5,265,988	168,634,208	105,582,503	14,975,783	21,797,548	22,059,598	324,134	164,739,566
2011-12 Adjustments														
<i>List separately:</i>								0						0
COLA								0						0
COLA Deficits								0						0
Step & Column	1,240,809	473,776	294,571					2,009,156						0
ADA Growth/(Decline)								0	(2,070,692)					(2,070,692)
Carry Over/One-Time Rev/Exp								0		(2,144,582)			(96,773)	(2,241,355)
ARRA Exp in F06	(1,792,364)	(758,716)	(513,629)	(305,555)	(1,904,035)	(191,712)		(5,466,011)						0
ARRA Costs to F03	1,792,364	758,716	513,629	305,555	904,035	191,712		4,466,011						0
Indirect Costs/Debt Payments							385,374	385,374						0
2011-12 TOTALS	78,791,362	30,084,792	31,534,602	6,653,006	17,056,332	257,282	5,651,362	170,028,738	103,511,811	12,831,201	21,797,548	22,059,598	227,361	160,427,519
2012-13 Adjustments														
<i>List separately:</i>								0						0
COLA								0						0
COLA Deficit								0						0
Step & Column	1,260,662	481,357	304,065					2,046,084						0
Staffing Reductions/Bdgt Cuts	(5,132,243)	(1,164,927)	(1,702,867)					(8,000,037)						0
ADA Growth/(Decline)								0						0
One-time expenses/Carry Over				(1,950,000)	(450,000)	(257,282)		(2,657,282)						0
CSR - End of Flexibility	3,965,000		1,110,078					5,075,078			1,465,268			1,465,268
Indirect Costs/Debt Payments							(364,640)	(364,640)						0
2012-13 TOTALS	78,884,781	29,401,222	31,245,878	4,703,006	16,606,332	0	5,286,722	166,127,941	103,511,811	12,831,201	23,262,816	22,059,598	227,361	161,892,787

**SUMMARY OF ASSUMPTIONS
FOR FISCAL YEAR 2010-11 THROUGH 2012-13**

School District Hemet Unified

	2010-11	2011-12	2012-13
Budget Reductions	\$ -	\$ -	\$ 8,000,000.00
Is detailed list provided?	Yes <input checked="" type="radio"/> No	Yes <input checked="" type="radio"/> No	Yes <input checked="" type="radio"/> No

Cash Plans			
<i>Internal Borrowing</i>	Fund \$	Fund \$	Fund \$
TRAN	\$ 30,000,000.00	\$ 30,000,000.00	\$ 30,000,000.00
Other (specify)			

Projected Enrollment:			
District K-12 (including NPS and Community Day Schools)	21,555	21,555	21,555
Charter School	443	495	495

Declining Enrollment?	Yes <input checked="" type="radio"/> No	Yes <input checked="" type="radio"/> No	Yes <input checked="" type="radio"/> No
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Projected P-2 ADA:			
District K-12 (Form AI, lines 1-4, Col. C)	20,259.68	20,259.68	20,259.68
County Supplement	74.56	74.56	74.56
Charter School	414.20	462.80	462.80

Projected Revenue Limit ADA:			
District K-12 (Form AI, lines 1-4, Col. D)	20,679.80	20,455.12	20,455.12
County Supplement	74.56	74.56	74.56
Charter School	414.20	462.80	462.80

Revenue Limit COLA	0.39%	0.39%	0.39%
Deficit	18.36%	18.36%	18.36%
Ongoing RL reduction (3.85% of undeficit BRL or \$250/ADA, whichever is greater)	\$ 5,080,954.00	\$ 4,978,025.00	\$ 4,978,025.00

Step/Column Increase:			
Certificated (Salaries only)	\$ 1,092,081	\$ 1,240,809	\$ 1,260,662
Classified (Salaries only)	\$ 434,121	\$ 473,776	\$ 481,357

Increase/Decrease over Prior Year (Include New Schools Opening):			
# of Teachers (Increase/Decrease)	-64		61
Certificated (Salaries only)	\$ (8,331,091)	\$ -	\$ (705,341)
Classified (Salaries only)	\$ (772,931)	\$ -	\$ (1,048,434)
Management (Salaries only)	\$ (1,027,402)	\$ -	\$ (578,395)

Negotiated/Projected Salary and Benefit Increase/Decrease			
Certificated Salaries	\$ -	\$ -	\$ (5,132,243)
Classified Salaries	\$ -	\$ -	\$ (1,164,927)
Health/Welfare Benefits	\$ -	\$ -	\$ (1,702,867)

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

Other Major Assumptions in Objects 4XXX-7XXX	decrease operating exp/services of \$1M - potentially security/SRO, staff dvlpmt, when ARRA funds expire	Decrease \$450K each in unrestricted GF 4xxx & 5xxx as one time carry over funds are exhausted. Specific items TBD - can include Prof Dvlpmt, supplies, misc consultants
Other Major Assumptions in Objects 8XXX	decrease in Federal revenue for use of one-time ARRA (deferred revenue) funds.	increase in state revenue for CSR when current flexibility provisions expire 6/30/12 and district returns to 20:1 staffing ratios in K-3

**2010-11 Adopted Budget
Site Allocations**

	Resource 0001	Resource 0004	Resource 0106	Resource 0107	Resource 0108	Resource 0201	Resource 0205	Resource 1101	
Site Name	Discretionary Allocation	Athletics *	Extra Duty	Substitute	Overtime	Pool	Music Equip **	Site Lottery	Total Allocation
Bautista Creek	\$ 35,758		\$ -	\$ 52,825	\$ -			\$ 22,463	\$ 111,046
Cawston	30,894		-	45,650	-			17,759	94,303
Fruitvale	33,440		-	49,350	-			18,229	101,019
Harmony	28,880		-	42,700	-			15,642	87,222
Hemet Elementary	-		-	-	-			-	-
JWiens	28,994		-	43,750	-			16,112	88,856
Little Lake	28,500		-	41,025	-			17,571	87,096
McSweeny	29,222		-	43,250	-			16,206	88,678
Ramona	31,274		-	45,650	-			16,818	93,742
Valle Vista	25,802		-	38,850	-			14,325	78,977
Whittier	48,070		-	69,850	-			25,780	143,700
Winchester	20,026		-	32,825	-			10,937	63,788
Cottonwood	8,578		11,000	18,850	-			5,612	44,040
Hamilton K-8	20,987		11,000	34,575	-			11,544	78,106
Idyllwild	12,688		11,000	22,125	-			7,682	53,495
Acacia	36,722		17,200	48,650	-			19,288	121,860
Dartmouth	44,032		17,200	39,250	-			14,113	114,595
Diamond Valley	53,694		17,200	57,125	-			22,110	150,129
Rancho Viejo	56,002		17,200	59,950	-			23,522	156,674
Hamilton HS	19,855	144,000	24,700	36,700	-	-		36,552	261,807
Hemet High	122,735	180,000	44,600	113,550	-	50,000		11,855	522,740
Tahquitz High	83,077	180,000	39,200	85,800	-	50,000		42,903	480,980
West Valley High	98,334	180,000	39,200	98,350	-	50,000		29,496	495,380
Advance Path	696,916							2,258	
Alessandro	10,046		7,900	21,800	-			7,056	46,802
Family Tree	5,002		2,250	6,725	-			2,235	16,212
Helen Hunt	15,518		4,500	17,600	-			7,997	45,615
HOPE				2,225					
Total Site Allocations	\$ 1,625,046	\$ 684,000	\$ 264,150	\$ 1,169,000	\$ -	\$ 150,000	\$ -	\$ 436,065	\$ 3,626,862
District Office			\$ 190,500	\$ 81,000	\$ 12,500			\$ 30,578	\$ 314,578
Total 2010-11 Allocations	\$ 1,625,046	\$ 684,000	\$ 454,650	\$ 1,250,000	\$ 12,500	\$ 150,000	\$ -	\$ 466,643	\$ 3,941,440

**Hemet Unified School District
2010-2011 Title One Site Allocation
Revised**

School Site	Tentative Proj # of Students	PER PUPIL Site Allocation	AMT PER SITE
Acacia Middle	867	32.94	28,559
Alessandro/APA	231	32.94	7,609
Bautista Creek Elementary	517	32.94	17,030
Cawston	522	32.94	17,195
Cottonwood Elementary	203	32.94	6,687
Dartmouth	567	32.94	18,677
Diamond Valley	893	32.94	29,415
Fruitvale Elementary	705	32.94	23,223
Hamilton 9-12	257	32.94	8,466
Hamilton K-8	456	32.94	15,021
Harmony	549	32.94	18,084
Hemet Elementary	-	32.94	-
Hemet High	1,172	32.94	38,606
Idyllwild	167	32.94	5,501
Jacob Weins	682	32.94	22,465
Little Lake Elementary	511	32.94	16,832
McSweeny	533	32.94	17,557
Ramona Elementary	752	32.94	24,771
Rancho Viejo Middle	1,051	32.94	34,620
Tahquitz	838	32.94	27,604
Valle Vista	428	32.94	14,098
West Valley	1,409	32.94	46,412
Whittier Elementary	1,088	32.94	35,839
Winchester	396	32.94	13,044
Private Schools	75	32.94	2,471
TOTAL TITLE ONE ALLOCATION	14,869		489,786

Hemet Unified School District
Educational Services

2010 - 2011 EIA BUDGET
Site Allocations - \$40.17 per pupil (SCE and LEP)

	# SCE (EDY)	Resource7090 EIA-SCE ALLOCATION	# of LEP	Resource 7091 EIA-LEP ALLOCATION	Total Site Allocation
ACACIA	867	34,827	145	5,825	40,652
ALESSANDRO	231	9,279	65	2,611	11,890
BAUTISTA	517	20,768	86	3,455	24,223
CAWSTON	522	20,969	107	4,298	25,267
COTTONWOOD	203	8,155	39	1,567	9,722
DARTMOUTH	567	22,776	78	3,133	25,909
DIAMOND VALLEY	893	35,872	146	5,865	41,737
FAMILY TREE	53	2,129	8	321	2,450
FRUITVALE	705	28,320	196	7,873	36,193
HAMILTON K-8	456	18,318	82	3,294	21,612
HAMILTON 9-12	257	10,324	37	1,486	11,810
HARMONY	549	22,053	113	4,539	26,592
HEMET HIGH	1,172	47,079	186	7,472	54,551
IDYLLWILD	167	6,708	25	1,004	7,712
JACKSON,HH	114	4,579	39	1,567	6,146
JACOB WIENS	682	27,396	196	7,873	35,269
LITTLE LAKE	511	20,527	94	3,776	24,303
McSWEENY	533	21,411	155	6,226	27,637
RAMONA	752	30,208	193	7,753	37,961
RANCHO VIEJO	1,051	42,219	174	6,990	49,209
TAHQUITZ HS	838	33,662	246	9,882	43,544
VALLE VISTA	428	17,193	89	3,575	20,768
WEST VALLEY	1,409	56,600	239	9,601	66,201
WHITTIER	1,088	43,705	290	11,649	55,354
WINCHESTER	396	15,907	191	7,672	23,579
Totals	14,961	600,984	3,219	129,307	730,291

REVISED 04-15-2010

EIA/SCE(7090) Allowable expenditures: **For Educationally Disadvantaged Students ONLY (EDY)** - Specialized & Targeted School Day Interventions - Extended day/week/year for targeted students - Approved Supplemental Instructional Materials & Resources - Intervention Teachers or Support Teachers - Academic Coaches - Professional Development.

EIA/LEP (7091) - Allowable expenditures: **For EL students ONLY (LEP)**- Specialized & Targeted School Day Interventions - Extended day/week/year for targeted students - Approved Supplemental Instructional Materials * - Intervention Teachers or ELL Support Teachers - Academic Coaches - Professional Development - ELAC Training/Meeting Expenses - Parent Training & Materials - Instructional Assistants

**2010-11 Adopted Budget
Department Allocations**

Department Description	Resource 0000 Dept Discretionary	Resource 0106 Extra Duty	Resource 0107 Substitutes	Resource 0108 Overtime	Total
510 Governing Board	\$ 40,775				\$ 40,775
520 Superintendent	47,750				47,750
610 Educational Services Admin	38,000				38,000
620 Area Admin	14,250				14,250
650 Pupil Services	19,250				19,250
662 Health Services	8,025		6,675		14,700
670 CWA	10,775				10,775
675 Centralized Enrollment	12,275	32,500			44,775
710 Business Services	25,000				25,000
730 Plant Operations	100,000	97,500	41,800	-	239,300
732 Grounds	300,000	15,500	20,900		336,400
740 Facilities	28,000				28,000
770 Fiscal Services	25,000				25,000
771 District-Wide		45,000	11,625	12,500	69,125
774 Purchasing/Warehouse	24,000				24,000
780 Energy Mngmnt	ARRA				-
790 Technology	37,300				37,300
810 Personnel	60,000				60,000
820 Employee Benefits	1,500				1,500
860 Risk Mngmnt/Safety	49,180				49,180
Totals	\$ 841,080	\$ 190,500	\$ 81,000	\$ 12,500	\$ 1,125,080

**2010-11
Tier III SBX 3 4 Flexibility List**

Program Name	2010-11 Projected Revenue
Supplemental Hours	\$1,188,761
Cmnty Day Add'l Funding	180,622
Deferred Maintenance	801,010
National Board Certification	10,000
CBET	98,593
Adult Ed Apportionment	473,235
ROP	5,000
School Safety	304,948
Arts & Music Blk Grant	313,842
CAHSEE	181,362
Supplemental Counselors	631,871
GATE	163,788
IMFRP	1,296,362
PAR	85,447
Math & Reading/AB 466/ ELPD/ Cert.Mentoring	208,782
Rdg Srvcs for Blind Tchrs	6,473
Principal Admin Training	29,576
Pupil Retention Blk Grant	48,863
Tchr Credential Blk Grant	85,050
Prof. Devlpmnt Blk Grant	468,244
Targeted Instruction Blk Grant	373,839
SLIBG	902,215
Total	\$7,857,883

Annual Budget State Forms

2010-11 Annual Budget Data

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ANNUAL BUDGET REPORT:

July 1, 2010 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: 1791 W. Acacia Ave, Hemet, CA

Date: June 09, 2010

Place: 1791 W. Acacia Ave, Hemet, CA

Date: June 15, 2010

Time: 06:30 PM

Adoption Date: June 15, 2010

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Pam Buckhout

Telephone: 951-765-5100

Title: Director, Fiscal Services

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

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		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, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., designated for economic uncertainties, unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget 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
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2009-10) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 	X	
		<ul style="list-style-type: none"> Management/supervisor/confidential? (Section S8C, Line 1) 	n/a	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget 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 fiscal year and budget year?		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 fiscal year or budget year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	<u>3,298,571.00</u>
Less: Amount of total liabilities reserved in budget:	\$	<u>3,298,571.00</u>
Estimated accrued but unfunded liabilities:	\$	<u>0.00</u>

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

() This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: Jun 15, 2010

For additional information on this certification, please contact:

Name: Pam Buckhout

Title: Director, Fiscal Services

Telephone: 951-765-5100

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

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	104,811,787.00	4,409,100.00	109,220,887.00	101,786,602.00	3,795,901.00	105,582,503.00	-3.3%
2) Federal Revenue		8100-8299	1,373,384.00	21,328,958.00	22,702,342.00	473,163.00	14,502,620.00	14,975,783.00	-34.0%
3) Other State Revenue		8300-8599	14,654,130.00	7,500,052.00	22,154,182.00	14,788,474.00	7,009,074.00	21,797,548.00	-1.6%
4) Other Local Revenue		8600-8799	3,743,863.00	19,479,608.00	23,223,471.00	2,914,686.00	19,144,912.00	22,059,598.00	-5.0%
5) TOTAL, REVENUES			124,583,164.00	52,717,718.00	177,300,882.00	119,962,925.00	44,452,507.00	164,415,432.00	-7.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	66,642,877.00	19,709,836.00	86,352,713.00	59,439,473.00	18,111,080.00	77,550,553.00	-10.2%
2) Classified Salaries		2000-2999	14,717,627.00	15,947,716.00	30,665,343.00	13,738,269.00	15,872,747.00	29,611,016.00	-3.4%
3) Employee Benefits		3000-3999	22,136,836.00	11,283,813.00	33,420,649.00	20,144,779.00	11,095,252.00	31,240,031.00	-6.5%
4) Books and Supplies		4000-4999	2,707,525.00	4,339,979.00	7,047,504.00	2,337,057.00	4,315,949.00	6,653,006.00	-5.6%
5) Services and Other Operating Expenditures		5000-5999	13,554,241.00	5,915,480.00	19,469,721.00	11,911,403.00	6,144,929.00	18,056,332.00	-7.3%
6) Capital Outlay		6000-6999	84,116.00	646,844.00	730,960.00	11,600.00	245,682.00	257,282.00	-64.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	34,362.00	4,664,597.00	4,698,959.00	41,362.00	4,474,942.00	4,516,304.00	-3.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,387,686.00)	2,945,962.00	(441,724.00)	(2,139,364.00)	1,659,048.00	(480,316.00)	8.7%
9) TOTAL, EXPENDITURES			116,489,898.00	65,454,227.00	181,944,125.00	105,484,579.00	61,919,629.00	167,404,208.00	-8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,093,266.00	(12,736,509.00)	(4,643,243.00)	14,478,346.00	(17,467,122.00)	(2,988,776.00)	-35.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	19,403.00	124,103.00	143,506.00	96,773.00	227,361.00	324,134.00	125.9%
b) Transfers Out		7600-7629	1,262,098.00	0.00	1,262,098.00	1,230,000.00	0.00	1,230,000.00	-2.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(9,581,273.00)	9,581,273.00	0.00	(10,339,401.00)	10,339,401.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,823,968.00)	9,705,376.00	(1,118,592.00)	(11,472,628.00)	10,566,762.00	(905,866.00)	-19.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,730,702.00)	(3,031,133.00)	(5,761,835.00)	3,005,718.00	(6,900,360.00)	(3,894,642.00)	-32.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,107,206.00	12,756,782.00	28,863,988.00	13,376,504.00	9,725,649.00	23,102,153.00	-20.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,107,206.00	12,756,782.00	28,863,988.00	13,376,504.00	9,725,649.00	23,102,153.00	-20.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,107,206.00	12,756,782.00	28,863,988.00	13,376,504.00	9,725,649.00	23,102,153.00	-20.0%
2) Ending Balance, June 30 (E + F1e)			13,376,504.00	9,725,649.00	23,102,153.00	16,382,222.00	2,825,289.00	19,207,511.00	-16.9%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	313,312.00	0.00	313,312.00	313,312.00	0.00	313,312.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	8,165,943.00	8,165,943.00	0.00	2,276,295.00	2,276,295.00	-72.1%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	5,021,207.00	0.00	5,021,207.00	6,478,996.00	0.00	6,478,996.00	29.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	8,016,985.00	1,559,706.00	9,576,691.00	9,564,914.00	548,994.00	10,113,908.00	5.6%
Site Discretionary	0000	9780				566,319.00		566,319.00	
STAR Testing	0000	9780				19,563.00		19,563.00	
MAA	0000	9780				287,054.00		287,054.00	
E-Rate	0000	9780				323,181.00		323,181.00	
Donations	0000	9780				320,375.00		320,375.00	
ROTC	0000	9780				1,105.00		1,105.00	
Reserve for Potential Change in RL forr	0000	9780				600,000.00		600,000.00	
Reserve for 2012 & 2013 Deficits	0000	9780				7,071,949.00		7,071,949.00	
Site Lottery	1100	9780				375,368.00		375,368.00	
Redevelopment (Debt Pymnts) 9986	9010	9780					548,994.00	548,994.00	
Site Discretionary Carry Over	0000	9780	566,319.00		566,319.00				
STAR Testing	0000	9780	19,563.00		19,563.00				
Business Summit	0000	9780	2,422.00		2,422.00				
MAA	0000	9780	287,054.00		287,054.00				
E-Rate	0000	9780	323,181.00		323,181.00				
Donations	0000	9780	320,375.00		320,375.00				
ROTC	0000	9780	1,105.00		1,105.00				
Reserve for 2012 & 2013 Deficits	0000	9780	3,574,819.00		3,574,819.00				
Site Lottery	1100	9780	375,368.00		375,368.00				
2011-12 Deficit Reserve	1100	9780	2,546,779.00		2,546,779.00				
c) Undesignated Amount			0.00	0.00	0.00				
d) Unappropriated Amount						0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,556,278.00	376,798.00	6,933,076.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	594,221.00	1,279,276.00	1,873,497.00				
4) Due from Grantor Government		9290	24,526,842.00	8,615,396.00	33,142,238.00				
5) Due from Other Funds		9310	340,669.00	602,434.00	943,103.00				
6) Stores		9320	313,312.00	0.00	313,312.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			32,356,322.00	10,873,904.00	43,230,226.00				
H. LIABILITIES									
1) Accounts Payable		9500	353,000.00	13,500.00	366,500.00				
2) Due to Grantor Governments		9590	3,500,000.00	0.00	3,500,000.00				
3) Due to Other Funds		9610	16,818.00	0.00	16,818.00				
4) Current Loans		9640	15,110,000.00	0.00	15,110,000.00				
5) Deferred Revenue		9650	0.00	1,134,755.00	1,134,755.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			18,979,818.00	1,148,255.00	20,128,073.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			13,376,504.00	9,725,649.00	23,102,153.00				

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	84,757,417.00	0.00	84,757,417.00	81,505,540.00	0.00	81,505,540.00	-3.8%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	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	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	400,305.00	0.00	400,305.00	400,000.00	0.00	400,000.00	-0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	759.00	0.00	759.00	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	21,644,094.00	0.00	21,644,094.00	21,436,969.00	0.00	21,436,969.00	-1.0%
Unsecured Roll Taxes		8042	1,293,792.00	0.00	1,293,792.00	1,325,000.00	0.00	1,325,000.00	2.4%
Prior Years' Taxes		8043	5,094,933.00	0.00	5,094,933.00	5,075,000.00	0.00	5,075,000.00	-0.4%
Supplemental Taxes		8044	40,216.00	0.00	40,216.00	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,587,130.00)	0.00	(4,587,130.00)	(4,350,000.00)	0.00	(4,350,000.00)	-5.2%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	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	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			108,709,386.00	0.00	108,709,386.00	105,457,509.00	0.00	105,457,509.00	-3.0%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(4,409,100.00)		(4,409,100.00)	(3,795,901.00)		(3,795,901.00)	-13.9%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		4,409,100.00	4,409,100.00		3,795,901.00	3,795,901.00	-13.9%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	736,850.00	0.00	736,850.00	535,326.00	0.00	535,326.00	-27.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(209,973.00)	0.00	(209,973.00)	(410,332.00)	0.00	(410,332.00)	95.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	(15,376.00)	0.00	(15,376.00)	0.00	0.00	0.00	-100.0%
TOTAL, REVENUE LIMIT SOURCES			104,811,787.00	4,409,100.00	109,220,887.00	101,786,602.00	3,795,901.00	105,582,503.00	-3.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	7,415,823.00	7,415,823.00	0.00	6,042,627.00	6,042,627.00	-18.5%
Special Education Discretionary Grants		8182	0.00	487,755.00	487,755.00	0.00	437,836.00	437,836.00	-10.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	17,000.00	0.00	17,000.00	36,250.00	0.00	36,250.00	113.2%
Flood Control Funds		8270	0.00	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	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,129,032.00	1,129,032.00	0.00	1,059,587.00	1,059,587.00	-6.2%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		10,692,159.00	10,692,159.00		5,904,990.00	5,904,990.00	-44.8%
Vocational and Applied Technology Education	3500-3699	8290		147,141.00	147,141.00		146,093.00	146,093.00	-0.7%
Safe and Drug Free Schools	3700-3799	8290		142,772.00	142,772.00		0.00	0.00	-100.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	1,356,384.00	1,314,276.00	2,670,660.00	436,913.00	911,487.00	1,348,400.00	-49.5%
TOTAL, FEDERAL REVENUE			1,373,384.00	21,328,958.00	22,702,342.00	473,163.00	14,502,620.00	14,975,783.00	-34.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		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	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		1,009,453.00	1,009,453.00		1,009,453.00	1,009,453.00	0.0%
Economic Impact Aid	7090-7091	8311		2,151,614.00	2,151,614.00		2,143,438.00	2,143,438.00	-0.4%
Spec. Ed. Transportation	7240	8311		491,573.00	491,573.00		491,573.00	491,573.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	5,317,515.00	0.00	5,317,515.00	4,381,996.00	0.00	4,381,996.00	-17.6%
Child Nutrition Programs		8520	0.00	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	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,467,227.00	358,453.00	2,825,680.00	2,405,370.00	300,837.00	2,706,207.00	-4.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		168,817.00	168,817.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,869,388.00	3,320,142.00	10,189,530.00	8,001,108.00	3,063,773.00	11,064,881.00	8.6%
TOTAL, OTHER STATE REVENUE			14,654,130.00	7,500,052.00	22,154,182.00	14,788,474.00	7,009,074.00	21,797,548.00	-1.6%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	2,516,000.00	2,516,000.00	0.00	2,500,000.00	2,500,000.00	-0.6%
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	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	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	160,000.00	0.00	160,000.00	240,000.00	0.00	240,000.00	50.0%
Interest		8660	400,000.00	0.00	400,000.00	270,000.00	0.00	270,000.00	-32.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	90,000.00	90,000.00	0.00	90,000.00	90,000.00	0.0%
Transportation Services	7230, 7240	8677		7,920,301.00	7,920,301.00		7,799,094.00	7,799,094.00	-1.5%
Interagency Services	All Other	8677	1,243,290.00	36,915.00	1,280,205.00	1,005,000.00	0.00	1,005,000.00	-21.5%
Mitigation/Developer Fees		8681	0.00	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	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,940,573.00	725,339.00	2,665,912.00	1,399,686.00	377,713.00	1,777,399.00	-33.3%
Tuition		8710	0.00	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	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		8,191,053.00	8,191,053.00		8,378,105.00	8,378,105.00	2.3%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,743,863.00	19,479,608.00	23,223,471.00	2,914,686.00	19,144,912.00	22,059,598.00	-5.0%
TOTAL, REVENUES			124,583,164.00	52,717,718.00	177,300,882.00	119,962,925.00	44,452,507.00	164,415,432.00	-7.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	58,135,532.00	14,428,025.00	72,563,557.00	51,888,870.00	13,378,379.00	65,267,249.00	-10.1%
Certificated Pupil Support Salaries		1200	1,504,740.00	3,788,692.00	5,293,432.00	1,451,251.00	3,423,125.00	4,874,376.00	-7.9%
Certificated Supervisors' and Administrators' Salaries		1300	6,820,063.00	1,217,290.00	8,037,353.00	6,099,352.00	986,932.00	7,086,284.00	-11.8%
Other Certificated Salaries		1900	182,542.00	275,829.00	458,371.00	0.00	322,644.00	322,644.00	-29.6%
TOTAL, CERTIFICATED SALARIES			66,642,877.00	19,709,836.00	86,352,713.00	59,439,473.00	18,111,080.00	77,550,553.00	-10.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	270,320.00	4,985,343.00	5,255,663.00	181,262.00	5,522,224.00	5,703,486.00	8.5%
Classified Support Salaries		2200	4,111,693.00	7,658,035.00	11,769,728.00	4,027,415.00	7,157,502.00	11,184,917.00	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	2,668,870.00	645,970.00	3,314,840.00	2,666,512.00	577,995.00	3,244,507.00	-2.1%
Clerical, Technical and Office Salaries		2400	5,786,068.00	910,387.00	6,696,455.00	5,064,407.00	965,733.00	6,030,140.00	-10.0%
Other Classified Salaries		2900	1,880,676.00	1,747,981.00	3,628,657.00	1,798,673.00	1,649,293.00	3,447,966.00	-5.0%
TOTAL, CLASSIFIED SALARIES			14,717,627.00	15,947,716.00	30,665,343.00	13,738,269.00	15,872,747.00	29,611,016.00	-3.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,475,132.00	1,584,666.00	7,059,798.00	4,892,274.00	1,421,722.00	6,313,996.00	-10.6%
PERS		3201-3202	2,269,096.00	2,451,416.00	4,720,512.00	2,327,797.00	2,784,241.00	5,112,038.00	8.3%
OASDI/Medicare/Alternative		3301-3302	1,956,947.00	1,427,758.00	3,384,705.00	1,861,160.00	1,485,917.00	3,347,077.00	-1.1%
Health and Welfare Benefits		3401-3402	9,743,998.00	4,377,845.00	14,121,843.00	8,968,701.00	4,234,549.00	13,203,250.00	-6.5%
Unemployment Insurance		3501-3502	240,965.00	113,544.00	354,509.00	526,882.00	244,693.00	771,575.00	117.6%
Workers' Compensation		3601-3602	1,918,627.00	844,872.00	2,763,499.00	1,112,300.00	516,563.00	1,628,863.00	-41.1%
OPEB, Allocated		3701-3702	107,744.00	37,531.00	145,275.00	133,900.00	63,221.00	197,121.00	35.7%
OPEB, Active Employees		3751-3752	131,128.00	91,646.00	222,774.00	129,042.00	86,063.00	215,105.00	-3.4%
PERS Reduction		3801-3802	293,136.00	352,513.00	645,649.00	192,723.00	258,283.00	451,006.00	-30.1%
Other Employee Benefits		3901-3902	63.00	2,022.00	2,085.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			22,136,836.00	11,283,813.00	33,420,649.00	20,144,779.00	11,095,252.00	31,240,031.00	-6.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	470,310.00	580,975.00	1,051,285.00	200,000.00	560,513.00	760,513.00	-27.7%
Books and Other Reference Materials		4200	15,750.00	103,314.00	119,064.00	7,182.00	9,199.00	16,381.00	-86.2%
Materials and Supplies		4300	2,125,737.00	3,142,521.00	5,268,258.00	2,091,394.00	3,490,596.00	5,581,990.00	6.0%
Noncapitalized Equipment		4400	95,728.00	491,169.00	586,897.00	38,481.00	242,641.00	281,122.00	-52.1%
Food		4700	0.00	22,000.00	22,000.00	0.00	13,000.00	13,000.00	-40.9%
TOTAL, BOOKS AND SUPPLIES			2,707,525.00	4,339,979.00	7,047,504.00	2,337,057.00	4,315,949.00	6,653,006.00	-5.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	108,000.00	2,887,781.00	2,995,781.00	108,000.00	2,736,070.00	2,844,070.00	-5.1%
Travel and Conferences		5200	89,329.00	152,559.00	241,888.00	96,722.00	159,511.00	256,233.00	5.9%
Dues and Memberships		5300	39,485.00	13,547.00	53,032.00	43,761.00	13,278.00	57,039.00	7.6%
Insurance		5400 - 5450	826,945.00	0.00	826,945.00	747,380.00	15,000.00	762,380.00	-7.8%
Operations and Housekeeping Services		5500	5,227,720.00	60,727.00	5,288,447.00	3,730,022.00	61,600.00	3,791,622.00	-28.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	630,914.00	1,029,657.00	1,660,571.00	609,584.00	945,786.00	1,555,370.00	-6.3%
Transfers of Direct Costs		5710	1,271,440.00	(1,271,440.00)	0.00	1,061,187.00	(1,061,187.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(46,276.00)	(34,106.00)	(80,382.00)	(106,597.00)	(33,300.00)	(139,897.00)	74.0%
Professional/Consulting Services and Operating Expenditures		5800	4,207,926.00	3,020,505.00	7,228,431.00	4,482,433.00	3,267,510.00	7,749,943.00	7.2%
Communications		5900	1,198,758.00	56,250.00	1,255,008.00	1,138,911.00	40,661.00	1,179,572.00	-6.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,554,241.00	5,915,480.00	19,469,721.00	11,911,403.00	6,144,929.00	18,056,332.00	-7.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	21,718.00	21,718.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,288.00	128,785.00	133,073.00	0.00	115,630.00	115,630.00	-13.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	79,828.00	492,251.00	572,079.00	11,600.00	130,052.00	141,652.00	-75.2%
Equipment Replacement		6500	0.00	4,090.00	4,090.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			84,116.00	646,844.00	730,960.00	11,600.00	245,682.00	257,282.00	-64.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	7,000.00	0.00	7,000.00	New
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	6,141.00	6,141.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	2,833.00	2,580,711.00	2,583,544.00	1,225.00	2,448,098.00	2,449,323.00	-5.2%
Other Debt Service - Principal		7439	31,529.00	2,077,745.00	2,109,274.00	33,137.00	2,026,844.00	2,059,981.00	-2.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			34,362.00	4,664,597.00	4,698,959.00	41,362.00	4,474,942.00	4,516,304.00	-3.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,945,962.00)	2,945,962.00	0.00	(1,659,048.00)	1,659,048.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(441,724.00)	0.00	(441,724.00)	(480,316.00)	0.00	(480,316.00)	8.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,387,686.00)	2,945,962.00	(441,724.00)	(2,139,364.00)	1,659,048.00	(480,316.00)	8.7%
TOTAL, EXPENDITURES			116,489,898.00	65,454,227.00	181,944,125.00	105,484,579.00	61,919,629.00	167,404,208.00	-8.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	96,773.00	0.00	96,773.00	New
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	19,403.00	124,103.00	143,506.00	0.00	227,361.00	227,361.00	58.4%
(a) TOTAL, INTERFUND TRANSFERS IN			19,403.00	124,103.00	143,506.00	96,773.00	227,361.00	324,134.00	125.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	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	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	716,086.00	0.00	716,086.00	715,000.00	0.00	715,000.00	-0.2%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	546,012.00	0.00	546,012.00	515,000.00	0.00	515,000.00	-5.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,262,098.00	0.00	1,262,098.00	1,230,000.00	0.00	1,230,000.00	-2.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	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	0.00	0.0%
All Other Financing Sources		8979	0.00	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	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(9,581,273.00)	9,581,273.00	0.00	(10,339,401.00)	10,339,401.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	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	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,581,273.00)	9,581,273.00	0.00	(10,339,401.00)	10,339,401.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(10,823,968.00)	9,705,376.00	(1,118,592.00)	(11,472,628.00)	10,566,762.00	(905,866.00)	-19.0%

Resource	Description	2009-10 Estimated Actuals	2010-11 Budget
3200	ARRA: State Fiscal Stabilization Fund	5,463,152.00	0.00
5640	Medi-Cal Billing Option	1,091,181.00	1,133,213.00
6286	English Language Acquisition Program, Teacher Training & Student	131,894.00	131,894.00
6300	Lottery: Instructional Materials	170,126.00	170,126.00
7090	Economic Impact Aid (EIA)	1,046,566.00	841,062.00
7091	Economic Impact Aid: Limited English Proficiency (LEP)	263,024.00	0.00
Total, Legally Restricted Balance		8,165,943.00	2,276,295.00

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	1,121,773.00	2,199,800.00	96.1%
2) Federal Revenue		8100-8299	97,290.00	0.00	-100.0%
3) Other State Revenue		8300-8599	147,150.00	267,227.00	81.6%
4) Other Local Revenue		8600-8799	146,602.00	230,548.00	57.3%
5) TOTAL, REVENUES			1,512,815.00	2,697,575.00	78.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	764,046.00	1,441,734.00	88.7%
2) Classified Salaries		2000-2999	98,926.00	127,819.00	29.2%
3) Employee Benefits		3000-3999	219,144.00	397,874.00	81.6%
4) Books and Supplies		4000-4999	50,901.00	205,792.00	304.3%
5) Services and Other Operating Expenditures		5000-5999	194,268.00	320,898.00	65.2%
6) Capital Outlay		6000-6999	15,030.00	12,000.00	-20.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	551.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,342,866.00	2,506,117.00	86.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			169,949.00	191,458.00	12.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	124,103.00	227,361.00	83.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(124,103.00)	(227,361.00)	83.2%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,846.00	(35,903.00)	-178.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	270,188.00	316,034.00	17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			270,188.00	316,034.00	17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			270,188.00	316,034.00	17.0%
2) Ending Balance, June 30 (E + F1e)			316,034.00	280,131.00	-11.4%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	38,121.00	2,218.00	-94.2%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	50,000.00	50,000.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	227,913.00	227,913.00	0.0%
HAAAT Blk Grnts	0000	9780		179,732.00	
HAAAT Donations	0000	9780		1,659.00	
WCA Blk Grant	0000	9780		100.00	
WCA Donations	0000	9780		10,000.00	
HAAAT Lottery	1100	9780		36,422.00	
HAAAT Donations	0000	9780	1,659.00		
HAAAT Charter Blk Grants	0000	9780	179,732.00		
WCA Donations	0000	9780	10,000.00		
WCA Charter Blk Grants	0000	9780	100.00		
HAAAT Lottery Carry Over	1100	9780	36,422.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	152,393.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	273,636.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	16,818.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			442,847.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	124,103.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	2,710.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			126,813.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			316,034.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	892,286.00	1,730,776.00	94.0%
State Aid - Prior Years		8019	(4,737.00)	0.00	-100.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	218,848.00	469,024.00	114.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	15,376.00	0.00	-100.0%
TOTAL, REVENUE LIMIT SOURCES			1,121,773.00	2,199,800.00	96.1%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	97,290.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			97,290.00	0.00	-100.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	30,753.00	23,857.00	-22.4%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	116,397.00	243,370.00	109.1%
TOTAL, OTHER STATE REVENUE			147,150.00	267,227.00	81.6%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,640.00	4,200.00	15.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	20,133.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	122,829.00	226,348.00	84.3%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			146,602.00	230,548.00	57.3%
TOTAL, REVENUES			1,512,815.00	2,697,575.00	78.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	505,077.00	1,181,048.00	133.8%
Certificated Pupil Support Salaries		1200	63,045.00	32,230.00	-48.9%
Certificated Supervisors' and Administrators' Salaries		1300	195,924.00	228,456.00	16.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			764,046.00	1,441,734.00	88.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	29,440.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	69,395.00	107,208.00	54.5%
Other Classified Salaries		2900	91.00	20,611.00	22549.5%
TOTAL, CLASSIFIED SALARIES			98,926.00	127,819.00	29.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	62,879.00	118,944.00	89.2%
PERS		3201-3202	13,304.00	19,571.00	47.1%
OASDI/Medicare/Alternative		3301-3302	17,057.00	28,141.00	65.0%
Health and Welfare Benefits		3401-3402	91,948.00	190,765.00	107.5%
Unemployment Insurance		3501-3502	2,547.00	11,300.00	343.7%
Workers' Compensation		3601-3602	19,887.00	23,858.00	20.0%
OPEB, Allocated		3701-3702	10,136.00	2,919.00	-71.2%
OPEB, Active Employees		3751-3752	1,386.00	2,376.00	71.4%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			219,144.00	397,874.00	81.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	21,772.00	18,819.00	-13.6%
Books and Other Reference Materials		4200	0.00	3,000.00	New
Materials and Supplies		4300	18,217.00	116,225.00	538.0%
Noncapitalized Equipment		4400	10,912.00	67,748.00	520.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			50,901.00	205,792.00	304.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	3,530.00	New
Dues and Memberships		5300	415.00	415.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	83,523.00	82,864.00	-0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,691.00	63,788.00	445.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	72,795.00	132,797.00	82.4%
Professional/Consulting Services and Operating Expenditures		5800	12,528.00	23,168.00	84.9%
Communications		5900	13,316.00	14,336.00	7.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			194,268.00	320,898.00	65.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	15,030.00	12,000.00	-20.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,030.00	12,000.00	-20.2%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	551.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			551.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,342,866.00	2,506,117.00	86.6%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	124,103.00	227,361.00	83.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			124,103.00	227,361.00	83.2%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(124,103.00)	(227,361.00)	83.2%

Resource	Description	2009-10 Estimated Actuals	2010-11 Budget
3200	ARRA: State Fiscal Stabilization Fund	35,903.00	0.00
6300	Lottery: Instructional Materials	2,218.00	2,218.00
Total, Legally Restricted Balance		<u>38,121.00</u>	<u>2,218.00</u>

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	109,002.00	118,000.00	8.3%
5) TOTAL, REVENUES			109,002.00	118,000.00	8.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	279,788.00	279,782.00	0.0%
2) Classified Salaries		2000-2999	77,978.00	77,459.00	-0.7%
3) Employee Benefits		3000-3999	76,372.00	83,249.00	9.0%
4) Books and Supplies		4000-4999	40,358.00	124,713.00	209.0%
5) Services and Other Operating Expenditures		5000-5999	40,256.00	39,213.00	-2.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,842.00	28,797.00	38.2%
9) TOTAL, EXPENDITURES			535,594.00	633,213.00	18.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(426,592.00)	(515,213.00)	20.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	546,012.00	515,000.00	-5.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			546,012.00	515,000.00	-5.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			119,420.00	(213.00)	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	314,896.00	434,316.00	37.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			314,896.00	434,316.00	37.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			314,896.00	434,316.00	37.9%
2) Ending Balance, June 30 (E + F1e)			434,316.00	434,103.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	434,316.00	434,103.00	0.0%
GAIN	0000	9780		113,409.00	
GED	0000	9780		5,850.00	
Class Fees	0000	9780		16,457.00	
Apportionment	0000	9780		136,046.00	
CBET	0000	9780		162,341.00	
GAIN	0000	9780	113,409.00		
GED	0000	9780	5,850.00		
Class Fees	0000	9780	16,457.00		
2006-07 Site Blk Grant	0000	9780	11,152.00		
Apportionment	0000	9780	124,894.00		
CBET	0000	9780	162,341.00		
Donations	0000	9780	213.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	434,316.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			434,316.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			434,316.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments Adult Education Current Year	6390	8311	0.00	0.00	0.0%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	51,002.00	115,000.00	125.5%
Interagency Services		8677	49,500.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	3,500.00	3,000.00	-14.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			109,002.00	118,000.00	8.3%
TOTAL, REVENUES			109,002.00	118,000.00	8.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	143,750.00	145,000.00	0.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	136,038.00	134,782.00	-0.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			279,788.00	279,782.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	8,365.00	8,819.00	5.4%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	53,308.00	50,436.00	-5.4%
Other Classified Salaries		2900	16,305.00	18,204.00	11.6%
TOTAL, CLASSIFIED SALARIES			77,978.00	77,459.00	-0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	20,902.00	23,083.00	10.4%
PERS		3201-3202	14,168.00	13,714.00	-3.2%
OASDI/Medicare/Alternative		3301-3302	9,175.00	9,984.00	8.8%
Health and Welfare Benefits		3401-3402	19,867.00	25,622.00	29.0%
Unemployment Insurance		3501-3502	1,015.00	2,572.00	153.4%
Workers' Compensation		3601-3602	7,978.00	5,430.00	-31.9%
OPEB, Allocated		3701-3702	305.00	664.00	117.7%
OPEB, Active Employees		3751-3752	490.00	388.00	-20.8%
PERS Reduction		3801-3802	2,472.00	1,792.00	-27.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			76,372.00	83,249.00	9.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	663.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	37,940.00	124,713.00	228.7%
Noncapitalized Equipment		4400	1,755.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			40,358.00	124,713.00	209.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,109.00	2,750.00	30.4%
Dues and Memberships		5300	560.00	750.00	33.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,715.00	6,000.00	-22.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	256.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	29,266.00	29,713.00	1.5%
Communications		5900	350.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,256.00	39,213.00	-2.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	20,842.00	28,797.00	38.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			20,842.00	28,797.00	38.2%
TOTAL, EXPENDITURES			535,594.00	633,213.00	18.2%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	546,012.00	515,000.00	-5.7%
(a) TOTAL, INTERFUND TRANSFERS IN			546,012.00	515,000.00	-5.7%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			546,012.00	515,000.00	-5.7%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	241,766.00	190,766.00	-21.1%
3) Other State Revenue		8300-8599	1,323,654.00	1,464,667.00	10.7%
4) Other Local Revenue		8600-8799	15,250.00	0.00	-100.0%
5) TOTAL, REVENUES			1,580,670.00	1,655,433.00	4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,001,364.00	1,127,295.00	12.6%
2) Instruction - Related Services	2000-2999		270,612.00	193,212.00	-28.6%
3) Pupil Services	3000-3999		306,349.00	256,918.00	-16.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		79,662.00	71,591.00	-10.1%
8) Plant Services	8000-8999		9,800.00	6,417.00	-34.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,667,787.00	1,655,433.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(87,117.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(87,117.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,837.00	8,720.00	-90.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,837.00	8,720.00	-90.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,837.00	8,720.00	-90.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	8,720.00	8,720.00	0.0%
Child Dvlpmnt - Center Based Reserve Acct	6130	9780		8,720.00	
Child Dvlpmnt - Center-Based Reserve Acct	6130	9780	8,720.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,802,270.00	7,721,718.00	-1.0%
3) Other State Revenue		8300-8599	655,100.00	649,491.00	-0.9%
4) Other Local Revenue		8600-8799	1,405,271.00	1,297,907.00	-7.6%
5) TOTAL, REVENUES			9,862,641.00	9,669,116.00	-2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,981,382.00	2,872,194.00	-3.7%
3) Employee Benefits		3000-3999	1,291,616.00	1,279,662.00	-0.9%
4) Books and Supplies		4000-4999	2,986,352.00	3,326,473.00	11.4%
5) Services and Other Operating Expenditures		5000-5999	277,564.00	359,285.00	29.4%
6) Capital Outlay		6000-6999	489,336.00	1,022,411.00	108.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	367,126.00	366,006.00	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	340,669.00	379,928.00	11.5%
9) TOTAL, EXPENDITURES			8,734,045.00	9,605,959.00	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,128,596.00	63,157.00	-94.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,128,596.00	63,157.00	-94.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,493,588.00	3,622,184.00	45.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,493,588.00	3,622,184.00	45.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,493,588.00	3,622,184.00	45.3%
2) Ending Balance, June 30 (E + F1e)			3,622,184.00	3,685,341.00	1.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	524,790.00	500,000.00	-4.7%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	1,937,000.00	2,136,968.00	10.3%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,160,394.00	1,048,373.00	-9.7%
Equipment Reserve	5310	9780		1,048,373.00	
Equipment Reserve	5310	9780	1,160,394.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,683,094.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,457,300.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	524,790.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,665,184.00		
H. LIABILITIES					
1) Accounts Payable		9500	224,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	819,000.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,043,000.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			3,622,184.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,653,205.00	7,721,718.00	0.9%
Other Federal Revenue (incl. ARRA)		8290	149,065.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			7,802,270.00	7,721,718.00	-1.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	655,100.00	649,491.00	-0.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			655,100.00	649,491.00	-0.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	2,886.00	0.00	-100.0%
Food Service Sales		8634	1,386,082.00	1,285,441.00	-7.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,582.00	12,466.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	721.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,405,271.00	1,297,907.00	-7.6%
TOTAL, REVENUES			9,862,641.00	9,669,116.00	-2.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,084,974.00	1,980,891.00	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	320,904.00	341,726.00	6.5%
Clerical, Technical and Office Salaries		2400	463,106.00	441,252.00	-4.7%
Other Classified Salaries		2900	112,398.00	108,325.00	-3.6%
TOTAL, CLASSIFIED SALARIES			2,981,382.00	2,872,194.00	-3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	413,890.00	398,038.00	-3.8%
OASDI/Medicare/Alternative		3301-3302	191,494.00	219,723.00	14.7%
Health and Welfare Benefits		3401-3402	511,165.00	483,768.00	-5.4%
Unemployment Insurance		3501-3502	9,136.00	20,680.00	126.4%
Workers' Compensation		3601-3602	71,689.00	43,657.00	-39.1%
OPEB, Allocated		3701-3702	2,743.00	5,342.00	94.8%
OPEB, Active Employees		3751-3752	17,844.00	37,620.00	110.8%
PERS Reduction		3801-3802	73,655.00	70,834.00	-3.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,291,616.00	1,279,662.00	-0.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	387,328.00	413,670.00	6.8%
Noncapitalized Equipment		4400	114,173.00	122,165.00	7.0%
Food		4700	2,484,851.00	2,790,638.00	12.3%
TOTAL, BOOKS AND SUPPLIES			2,986,352.00	3,326,473.00	11.4%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,696.00	17,393.00	100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	268,500.00	280,448.00	4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	211,972.00	222,570.00	5.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(250,000.00)	(200,000.00)	-20.0%
Professional/Consulting Services and Operating Expenditures		5800	15,119.00	15,874.00	5.0%
Communications		5900	23,277.00	23,000.00	-1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			277,564.00	359,285.00	29.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	489,336.00	1,022,411.00	108.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			489,336.00	1,022,411.00	108.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	187,126.00	181,006.00	-3.3%
Other Debt Service - Principal		7439	180,000.00	185,000.00	2.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			367,126.00	366,006.00	-0.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	340,669.00	379,928.00	11.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			340,669.00	379,928.00	11.5%
TOTAL, EXPENDITURES			8,734,045.00	9,605,959.00	10.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,600.00	7,000.00	-55.1%
5) TOTAL, REVENUES			15,600.00	7,000.00	-55.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	217,060.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	785,431.00	722,000.00	-8.1%
6) Capital Outlay		6000-6999	113,523.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,116,014.00	722,000.00	-35.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,100,414.00)	(715,000.00)	-35.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	716,086.00	715,000.00	-0.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			716,086.00	715,000.00	-0.2%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(384,328.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,406,121.00	1,021,793.00	-27.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,406,121.00	1,021,793.00	-27.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,406,121.00	1,021,793.00	-27.3%
2) Ending Balance, June 30 (E + F1e)			1,021,793.00	1,021,793.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,021,793.00	1,021,793.00	0.0%
Deferred Maint Projects (Unrestricted)	0000	9780		1,021,793.00	
Deferred Maint Projects (Unrestricted)	0000	9780	1,021,793.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,021,793.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,021,793.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,021,793.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,600.00	7,000.00	-55.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,600.00	7,000.00	-55.1%
TOTAL, REVENUES			15,600.00	7,000.00	-55.1%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	217,060.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			217,060.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	783,871.00	722,000.00	-7.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,560.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			785,431.00	722,000.00	-8.1%
CAPITAL OUTLAY					
Land Improvements		6170	6,550.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	50,000.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	56,973.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			113,523.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,116,014.00	722,000.00	-35.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	716,086.00	715,000.00	-0.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			716,086.00	715,000.00	-0.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			716,086.00	715,000.00	-0.2%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,872.00	0.00	-100.0%
5) TOTAL, REVENUES			3,872.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,872.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	96,773.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(96,773.00)	New

July 1 Budget (Single Adoption)
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,872.00	(96,773.00)	-2599.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	117,901.00	121,773.00	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,901.00	121,773.00	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			117,901.00	121,773.00	3.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	96,773.00	0.00	-100.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	25,000.00	25,000.00	0.0%
SFMS 1st Right Refusal - Deposit	0000	9780		25,000.00	
SFMS 1st Right Refusal - Deposit	0000	9780	25,000.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	121,773.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			121,773.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			121,773.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,872.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,872.00	0.00	-100.0%
TOTAL, REVENUES			3,872.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	96,773.00	New
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	96,773.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	(96,773.00)	New

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	408,279.00	600,000.00	47.0%
5) TOTAL, REVENUES			408,279.00	600,000.00	47.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	161,535.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	167,470.00	0.00	-100.0%
6) Capital Outlay		6000-6999	11,674,533.00	17,500,000.00	49.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,003,538.00	17,500,000.00	45.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,595,259.00)	(16,900,000.00)	45.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,595,259.00)	(16,900,000.00)	45.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,547,981.00	21,952,722.00	-34.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,547,981.00	21,952,722.00	-34.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,547,981.00	21,952,722.00	-34.6%
2) Ending Balance, June 30 (E + F1e)			21,952,722.00	5,052,722.00	-77.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	21,952,722.00	5,052,722.00	-77.0%
2006 GO Bond/Measure T Projects	0000	9780		5,052,722.00	
2006 GO Bonds/Measure T Projects	0000	9780	21,952,722.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,952,722.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			21,952,722.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			21,952,722.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	400,000.00	600,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,279.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			408,279.00	600,000.00	47.0%
TOTAL, REVENUES			408,279.00	600,000.00	47.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	99,646.00	0.00	-100.0%
Noncapitalized Equipment		4400	61,889.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			161,535.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,568.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,216.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,906.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	91,780.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			167,470.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	38,295.00	0.00	-100.0%
Land Improvements		6170	7,654,525.00	17,500,000.00	128.6%
Buildings and Improvements of Buildings		6200	3,981,713.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,674,533.00	17,500,000.00	49.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,003,538.00	17,500,000.00	45.8%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	381,507.00	350,000.00	-8.3%
5) TOTAL, REVENUES			381,507.00	350,000.00	-8.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	166,885.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	153,886.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,362,505.00	157,640.00	-88.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	192,359.00	192,360.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,875,635.00	350,000.00	-81.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,494,128.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	9,089.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,089.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,485,039.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,637,529.00	3,152,490.00	-32.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,637,529.00	3,152,490.00	-32.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,637,529.00	3,152,490.00	-32.0%
2) Ending Balance, June 30 (E + F1e)			3,152,490.00	3,152,490.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	3,152,490.00	3,152,490.00	0.0%
Developer Fees	9010	9780		2,704,915.00	
2004 COPS	9010	9780		120,941.00	
CFD 2004-1-1	9010	9780		14,757.00	
CFD 2005-3	9010	9780		187,746.00	
Winchester Ranch CFD	9010	9780		124,131.00	
Developer Fees	9010	9780	2,704,915.00		
2004 COPS	9010	9780	120,941.00		
CFD 2004-1-1	9010	9780	14,757.00		
CFD 2005-3	9010	9780	187,746.00		
Winchester Ranch CFD	9010	9780	124,131.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,952,490.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	200,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,152,490.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			3,152,490.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	300,000.00	300,000.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	31,507.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			381,507.00	350,000.00	-8.3%
TOTAL, REVENUES			381,507.00	350,000.00	-8.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	50,486.00	0.00	-100.0%
Noncapitalized Equipment		4400	116,399.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			166,885.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	128,294.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	522.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	25,070.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			153,886.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	8,320.00	0.00	-100.0%
Land Improvements		6170	1,108,991.00	157,640.00	-85.8%
Buildings and Improvements of Buildings		6200	245,194.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,362,505.00	157,640.00	-88.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	16,036.00	8,055.00	-49.8%
Other Debt Service - Principal		7439	176,323.00	184,305.00	4.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			192,359.00	192,360.00	0.0%
TOTAL, EXPENDITURES			1,875,635.00	350,000.00	-81.3%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	9,089.00	0.00	-100.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			9,089.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,089.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	788,305.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	40,177.00	50,000.00	24.4%
5) TOTAL, REVENUES			828,482.00	50,000.00	-94.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	97,808.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	190.00	0.00	-100.0%
6) Capital Outlay		6000-6999	718,307.00	50,000.00	-93.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			816,305.00	50,000.00	-93.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,177.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,177.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,065,350.00	2,077,527.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,065,350.00	2,077,527.00	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,065,350.00	2,077,527.00	0.6%
2) Ending Balance, June 30 (E + F1e)			2,077,527.00	2,077,527.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	2,077,527.00	2,077,527.00	0.0%
J. Wiens (like project)	7710	9780		2,077,527.00	
J. Wiens (like project)	7710	9780	2,077,527.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,077,527.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,077,527.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			2,077,527.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	788,305.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			788,305.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	40,177.00	50,000.00	24.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,177.00	50,000.00	24.4%
TOTAL, REVENUES			828,482.00	50,000.00	-94.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	37,186.00	0.00	-100.0%
Noncapitalized Equipment		4400	60,622.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			97,808.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	190.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			190.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	664,383.00	50,000.00	-92.5%
Buildings and Improvements of Buildings		6200	22,549.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	31,375.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			718,307.00	50,000.00	-93.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			816,305.00	50,000.00	-93.9%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	141.00	0.00	-100.0%
5) TOTAL, REVENUES			141.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			141.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	19,403.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,403.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,262.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,262.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,262.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,262.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	141.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			141.00	0.00	-100.0%
TOTAL, REVENUES			141.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	19,403.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,403.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(19,403.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,815,697.00	15,860,886.00	-5.7%
5) TOTAL, REVENUES			16,815,697.00	15,860,886.00	-5.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,245.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	17,182,701.00	15,608,947.00	-9.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			17,188,946.00	15,608,947.00	-9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(373,249.00)	251,939.00	-167.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(373,249.00)	251,939.00	-167.5%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	8,739,976.00	6,797,457.00	-22.2%
b) Audit Adjustments		9793	(1,569,270.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,170,706.00	6,797,457.00	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			7,170,706.00	6,797,457.00	-5.2%
2) Ending Net Assets, June 30 (E + F1e)					
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	6,797,457.00	7,049,396.00	3.7%
HTA Foundation - Active 0091	0000	9780		1,076,435.00	
OPEB 0099	0000	9780		99,834.00	
Worker's Comp 0360	0000	9780		5,873,127.00	
HTA Foundation - Active 0091	0000	9780	1,076,435.00		
OPEB 0099	0000	9780	99,834.00		
Worker's Comp 0360	0000	9780	5,621,188.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,199,949.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			11,199,949.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	4,402,492.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			4,402,492.00		
I. NET ASSETS					
Net Assets, June 30 (G10 - H7)			6,797,457.00		

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	183,180.00	126,500.00	-30.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	16,632,062.00	15,734,386.00	-5.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	455.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,815,697.00	15,860,886.00	-5.7%
TOTAL, REVENUES			16,815,697.00	15,860,886.00	-5.7%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,245.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,245.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	75.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,785.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	245.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	17,179,596.00	15,608,947.00	-9.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			17,182,701.00	15,608,947.00	-9.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			17,188,946.00	15,608,947.00	-9.2%

Description	Resource Codes	Object Codes	2009-10 Estimated Actuals	2010-11 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	2009-10 Estimated Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			14,098.53	13,205.12	13,205.12	13,495.20
a. Kindergarten	1,415.66	1,412.17				
b. Grades One through Three	4,515.10	4,503.96				
c. Grades Four through Six	4,634.79	4,623.35				
d. Grades Seven and Eight	3,060.64	3,053.09				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00					
f. Home and Hospital	3.03	3.02				
g. Community Day School	0.00					
2. Special Education						
a. Special Day Class	551.03	549.67	604.41	519.82	519.82	551.03
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	27.86	27.79	30.56	22.95	22.95	27.86
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	14,208.11	14,173.05	14,733.50	13,747.89	13,747.89	14,074.09
HIGH SCHOOL						
4. General Education			6,343.47	6,206.82	6,206.82	6,295.50
a. Grades Nine through Twelve	5,837.92	5,823.51				
b. Continuation Education	456.07	454.94				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	1.51	1.51				
e. Community Day School	0.00					
5. Special Education						
a. Special Day Class	289.56	288.84	361.05	287.64	287.64	289.56
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	20.65	20.59	18.25	17.33	17.33	20.65
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	6,605.71	6,589.39	6,722.77	6,511.79	6,511.79	6,605.71
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	5.79	6.13	5.79	5.79	5.79	5.79
b. High School	33.94	37.08	33.94	33.94	33.94	33.94
8. Special Education						
a. Special Day Class - Elementary	3.81	3.86	3.81	3.81	3.81	3.81
b. Special Day Class - High School	28.06	31.92	28.06	28.06	28.06	28.06
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary	1.47	1.47	1.47	1.47	1.47	1.47
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School	1.49	1.59	1.49	1.49	1.49	1.49
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	74.56	82.05	74.56	74.56	74.56	74.56
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	20,888.38	20,844.49	21,530.83	20,334.24	20,334.24	20,754.36
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2009-10 Estimated Actuals			2010-11 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	20,888.38	20,844.49	21,530.83	20,334.24	20,334.24	20,754.36
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	190.94	189.06	190.94	414.20	414.20	414.20
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	190.94	189.06	190.94	414.20	414.20	414.20
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), currently in effect for a five-year period from 2008-09 through 2012-13.

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	77,550,553.00	301	406,000.00	303	77,144,553.00	305	234,794.00		307	76,909,759.00	309
2000 - Classified Salaries	29,611,016.00	311	268,492.00	313	29,342,524.00	315	6,591,296.00		317	22,751,228.00	319
3000 - Employee Benefits (Excluding 3800)	30,789,025.00	321	431,712.00	323	30,357,313.00	325	2,463,996.00		327	27,893,317.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,653,006.00	331	36,065.00	333	6,616,941.00	335	2,820,129.00		337	3,796,812.00	339
5000 - Services. . . & 7300 - Indirect Costs	17,576,016.00	341	1,168,341.00	343	16,407,675.00	345	960,260.00		347	15,447,415.00	349
TOTAL					159,869,006.00	365			TOTAL	146,798,531.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			60.39%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.39%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	146,798,531.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Description	Principal Appt. Software Data ID	2009-10 Estimated Actuals	2010-11 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,121.80	6,383.80
2. Inflation Increase	0041	262.00	(25.00)
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,383.80	6,358.80
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,383.80	6,358.80
b. Revenue Limit ADA	0033	21,530.83	20,754.36
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	137,448,512.55	131,972,824.37
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090	3,017,229.00	2,894,101.00
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552	175,592.00	164,233.00
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	140,641,333.55	135,031,158.37
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.81645	0.81645
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	114,826,616.78	110,246,189.25
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	355,109.00	787,384.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	736,850.00	535,326.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	(381,741.00)	252,058.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	114,444,875.78	110,498,247.25

Description	Principal Appt. Software Data ID	2009-10 Estimated Actuals	2010-11 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	23,886,969.00	23,886,969.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	65,000.00	65,000.00
28. Less: Charter Schools In-lieu Taxes	0595	209,973.00	410,332.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	23,741,996.00	23,541,637.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	90,702,879.78	86,956,610.25
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	380,653.00	370,116.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---	(5,564,810.00)	(5,080,954.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(5,945,463.00)	(5,451,070.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	84,757,416.78	81,505,540.25
43. Less: Revenue Limit State Apportionment Receipts	---	62,126,313.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	22,631,103.78	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	356,531.00	355,309.00
46. California High School Exit Exam	9002	613,253.00	611,156.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	260,173.00	259,284.00
48. Apprenticeship Funding	0570		0.00
49. Community Day School Additional Funding	3103, 9007	181,239.00	180,622.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(139,897.00)	0.00	(480,316.00)				
Other Sources/Uses Detail					324,134.00	1,230,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	132,797.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	227,361.00		
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	28,797.00	0.00				
Other Sources/Uses Detail					515,000.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	207,100.00	0.00	71,591.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(200,000.00)	379,928.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					715,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	96,773.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget (Single Adoption)
2010-11 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	339,897.00	(339,897.00)	480,316.00	(480,316.00)	1,554,134.00	1,554,134.00		

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: Enter data in the Revenue Limit ADA, Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2007-08)	22,368.41	22,090.37	1.2%	Not Met
Second Prior Year (2008-09)	22,023.25	22,049.57	N/A	Met
First Prior Year (2009-10)	21,561.63	21,530.83	0.1%	Met
Budget Year (2010-11) (Criterion 4A1, Step 2a)	20,754.36			

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 been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2007-08)	23,728	23,480	1.0%	Met
Second Prior Year (2008-09)	23,007	22,787	1.0%	Met
First Prior Year (2009-10)	22,394	22,057	1.5%	Not Met
Budget Year (2010-11)	21,510			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Budgeted enrollment in 1st prior year is outside standard because of actual increase in enrollment reported at CBEDS for at Charter schools was not anticipated at time of budget development.

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three 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 budget 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: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	22,020	23,480	93.8%
Second Prior Year (2008-09)	21,572	22,787	94.7%
First Prior Year (2009-10)	20,814	22,057	94.4%
		Historical Average Ratio:	94.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.8%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2010-11)	20,260	21,510	94.2%	Met
1st Subsequent Year (2011-12)	20,260	21,510	94.2%	Met
2nd Subsequent Year (2012-13)	20,260	21,510	94.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population and the funded cost-of-living adjustment (COLA) plus or minus one percent.

For basic aid districts, projected revenue limit has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected revenue limit has not changed from the prior fiscal year by more than the funded cost-of-living adjustment plus or minus one percent.

4A1. Calculating the District's Revenue Limit Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

Projected Revenue Limit

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,383.80	6,358.80	6,358.80	6,358.80
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.81645	0.81645	0.81645	0.81645
c. Funded BRL per ADA (Step 1a times Step 1b)	5,212.05	5,191.64	5,191.64	5,191.64
d. Prior Year Funded BRL per ADA		5,212.05	5,191.64	5,191.64
e. Difference (Step 1c minus Step 1d)		(20.41)	0.00	0.00
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-0.39%	0.00%	0.00%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	21,530.83	20,754.36	20,334.24	20,334.24
b. Prior Year Revenue Limit (Funded) ADA		21,530.83	20,754.36	20,334.24
c. Difference (Step 2a minus Step 2b)		(776.47)	(420.12)	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-3.61%	-2.02%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)				
		-4.00%	-2.02%	0.00%
Revenue Limit Standard (Step 3, plus/minus 1%):		-5.00% to -3.00%	-3.02% to -1.02%	-1.00% to 1.00%

4A2. Alternate Revenue Limit Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected Revenue Limit (applicable if Form RL, Budget column, line 31, is zero)

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	23,951,969.00	23,951,969.00	23,951,969.00	23,951,969.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected Revenue Limit (applicable if Form RL, Budget column, line 6, is greater than zero, and line 5b, RL ADA, is zero)

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for Revenue Limit; all other data are extracted or calculated.

	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	108,709,386.00	105,457,509.00	102,576,989.00	102,576,989.00
District's Projected Change in Revenue Limit:		-2.99%	-2.73%	0.00%
Revenue Limit Standard:		-5.00% to -3.00%	-3.02% to -1.02%	-1.00% to 1.00%
Status:		Not Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

- 1a. STANDARD NOT MET - Projected change in revenue limit is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting revenue limit.

Explanation:
(required if NOT met)

Unprecedented deficits imposed by the state and declining enrollment are the cause of the change in revenue limit funding outside standards from Prior year to budget year.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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: All data are extracted or calculated.

Fiscal Year	Estimated/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 (2007-08)	114,976,243.65	128,610,705.13	89.4%
Second Prior Year (2008-09)	115,553,684.96	131,823,104.04	87.7%
First Prior Year (2009-10)	103,497,340.00	116,489,898.00	88.8%
	Historical Average Ratio:		88.6%

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
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):	85.6% to 91.6%	85.6% to 91.6%	85.6% to 91.6%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2010-11)	93,322,521.00	105,484,579.00	88.5%	Met
1st Subsequent Year (2011-12)	97,739,317.00	111,432,993.00	87.7%	Met
2nd Subsequent Year (2012-13)	96,240,940.00	109,214,728.00	88.1%	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 budget 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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-4.00%	-2.02%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-14.00% to 6.00%	-12.02% to 7.98%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.00% to 1.00%	-7.02% to 2.98%	-5.00% to 5.00%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2009-10)	22,702,342.00		
Budget Year (2010-11)	14,975,783.00	-34.03%	Yes
1st Subsequent Year (2011-12)	12,831,201.00	-14.32%	Yes
2nd Subsequent Year (2012-13)	12,831,201.00	0.00%	No

Explanation:
(required if Yes)

Federal Revenue exceeds percent change parameters in budget and 1st subsequent year as one-time federal stimulus funds (deferred revenues) are expended/earned

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2009-10)	22,154,182.00		
Budget Year (2010-11)	21,797,548.00	-1.61%	No
1st Subsequent Year (2011-12)	21,797,548.00	0.00%	No
2nd Subsequent Year (2012-13)	23,262,816.00	6.72%	Yes

Explanation:
(required if Yes)

State revenue shows an increase in 2nd subsequent year for additional CSR funds for the assumption that funding will return to pre-flex provision levels and district will comply with 20:1 ratio in all K-3 classes.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2009-10)	23,223,471.00		
Budget Year (2010-11)	22,059,598.00	-5.01%	No
1st Subsequent Year (2011-12)	22,059,598.00	0.00%	No
2nd Subsequent Year (2012-13)	22,059,598.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2009-10)	7,047,504.00		
Budget Year (2010-11)	6,653,006.00	-5.60%	No
1st Subsequent Year (2011-12)	6,653,006.00	0.00%	No
2nd Subsequent Year (2012-13)	4,703,006.00	-29.31%	Yes

Explanation:
(required if Yes)

Decrease in 2nd subsequent year as carry over and one-time revenues are no longer available

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2009-10)	19,469,721.00		
Budget Year (2010-11)	18,056,332.00	-7.26%	No
1st Subsequent Year (2011-12)	17,056,332.00	-5.54%	No
2nd Subsequent Year (2012-13)	16,606,332.00	-2.64%	No

Explanation:
(required if Yes)

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2009-10)	68,079,995.00		
Budget Year (2010-11)	58,832,929.00	-13.58%	Met
1st Subsequent Year (2011-12)	56,688,347.00	-3.65%	Met
2nd Subsequent Year (2012-13)	58,153,615.00	2.58%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2009-10)	26,517,225.00		
Budget Year (2010-11)	24,709,338.00	-6.82%	Met
1st Subsequent Year (2011-12)	23,709,338.00	-4.05%	Met
2nd Subsequent Year (2012-13)	21,309,338.00	-10.12%	Not Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures 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 6B
if NOT met)

Decrease in 2nd subsequent year as carry over and one-time revnues are no longer available

Explanation:

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

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account), if applicable.

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: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 01, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	168,634,208.00			
b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	168,634,208.00	1,686,342.08	3,400,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard 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 two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2007-08)	Second Prior Year (2008-09)	First Prior Year (2009-10)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	6,032,334.51	5,942,901.34	5,117,980.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (effective beginning 2008-09)			
d. Available Reserves (Lines 1a through 1c)	6,032,334.51	5,942,901.34	5,117,980.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	195,549,432.37	193,572,521.32	183,206,223.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	195,549,432.37	193,572,521.32	183,206,223.00
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	3.1%	3.1%	2.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	0.9%

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.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2007-08)	371,509.57	128,851,054.12	N/A	Met
Second Prior Year (2008-09)	4,208,266.76	132,662,928.04	N/A	Met
First Prior Year (2009-10)	(2,730,702.00)	117,751,996.00	2.3%	Not Met
Budget Year (2010-11) (Information only)	3,005,718.00	106,714,579.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

Deficit spending a result of unprecedented deficits applied to state revenues in 1st prior year. Budget reductions including reduced school/work year, salary rollbacks and staffing reductions will be implemented in budget year to eliminate continued deficit spending.

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA		
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2007-08)	8,571,997.00	11,527,429.80	N/A	Met
Second Prior Year (2008-09)	10,505,772.00	11,898,939.37	N/A	Met
First Prior Year (2009-10)	8,707,303.00	16,107,206.00	N/A	Met
Budget Year (2010-11) (Information only)	13,376,504.00			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget 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 \$60,000 (greater of)	0	to	300
4% or \$60,000 (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 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.

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.

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B):	20,260	20,260	20,260
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 MYP 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; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, 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): _____

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	168,634,208.00	170,028,738.00	166,127,942.00
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)	168,634,208.00	170,028,738.00	166,127,942.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,059,026.24	5,100,862.14	4,983,838.26
6. Reserve Standard - by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,059,026.24	5,100,862.14	4,983,838.26

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 5 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3):	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	6,478,996.00	5,100,866.00	4,983,839.00
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, 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 MYP, Line E1c)	.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	0.00		
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	0.00		
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	6,478,996.00	5,100,866.00	4,983,839.00
7. District's Budgeted Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	3.84%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	5,059,026.24	5,100,862.14	4,983,838.26
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 - Projected available reserves have met the standard for the budget 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 may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

Yes

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

Expenditures funded with one-time federal ARRA revenues include special education salaries, employee benefits, and consultants/contracts, security/SRO contracts, CSR teachers, instructional materials, counselors, textbooks and supplies. Expenses will be eliminated where possible and budget reductions made in other areas in the two subsequent years to address the fall off of ARRA revenues.

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
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: Enter data in the Projection column for contributions, transfers in, and transfers out for all fiscal years, except the First Prior Year and Budget Year for Contributions, which will be extracted, and click the appropriate button for item 1d; all other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2009-10)	(9,581,273.00)			
Budget Year (2010-11)	(10,339,401.00)	758,128.00	7.9%	Met
1st Subsequent Year (2011-12)	(12,298,671.00)	1,959,270.00	18.9%	Not Met
2nd Subsequent Year (2012-13)	(12,798,671.00)	500,000.00	4.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2009-10)	143,506.00			
Budget Year (2010-11)	324,134.00	180,628.00	125.9%	Not Met
1st Subsequent Year (2011-12)	227,361.00	(96,773.00)	-29.9%	Not Met
2nd Subsequent Year (2012-13)	227,361.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2009-10)	1,262,098.00			
Budget Year (2010-11)	1,230,000.00	(32,098.00)	-2.5%	Met
1st Subsequent Year (2011-12)	1,230,000.00	0.00	0.0%	Met
2nd Subsequent Year (2012-13)	1,230,000.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects 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 by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met) Contributions increase outside of standard in the 1st subsequent year when ARRA funds for Special education expire and general fund revenues will be necessary to continue to support program. Additional contributions will also be needed to support debt payments currently funded with redevelopment funds that will no longer sufficient as a result of declining AV.

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met) Transfers in vary from the standard in the budget year as a result of MOU with new charter school that allows for a transfer to the general fund from F09 of special education related revenues to support charter special ed expenses provided by the district. A decrease in the 1st subsequent year outside the standard is related to a transfer in of the remaining balance in F17 in the budget year, that will not be available in 2011-12.

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

1d. NO - There are no capital projects 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 payments for the budget 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: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

- Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list 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, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases		01,11, 25 - 8000-8699	01, 11, 25 7438/7439	3,866,355
Certificates of Participation		01 8625	01 7438 - 7439	56,622,315
General Obligation Bonds		51 8611-8614, 8571, 8660	51 7433/7334	149,875,000
Supp Early Retirement Program		03 - 8000-8699	03 - 5800	9,184,135
State School Building Loans				
Compensated Absences				850,000

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, 2010
Lease Revenue Bonds	17	13 800-8699	13 7438/7439	4,355,000

Type of Commitment (continued)	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	1,180,689	1,190,950	731,077	628,431
Certificates of Participation	3,516,003	3,445,476	3,495,442	3,535,057
General Obligation Bonds	10,188,197	10,290,904	10,356,877	10,337,330
Supp Early Retirement Program	1,511,318	2,272,606	2,272,606	2,272,606
State School Building Loans				
Compensated Absences	105,365	100,000	7,500	75,000

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Lease Revenue Bonds	1,511,318	366,006	364,716	368,066

Total Annual Payments: 18,012,890 17,665,942 17,228,218 17,216,490

Has total annual payment increased over prior year (2009-10)? No No No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(required if Yes)

Payments for COPS are supported by redevelopment funds. As AV continues to decrease, the level of redevelopment funds will also decrease, requiring contributions of unrestricted general fund revenues to make payments without an increase in property values.

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

District contributes \$3,300 for each retiree from the time they retire and are eligible for the benefit until age 65.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	99,834	

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	30,204,004.00
b. OPEB unfunded actuarial accrued liability (UAAL)	30,204,004.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Apr 01, 2009

5. OPEB Contributions

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)	3,791,593.00	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)	466,922.00	466,529.00	466,529.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	466,529.00	466,529.00	466,529.00
d. Number of retirees receiving OPEB benefits	198	198	198

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 2-4)

Yes

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Workers compensation funded based on a percentage of salary. Contribution based on actuarial dated
--

3. Self-Insurance Liabilities
 a. Accrued liability for self-insurance programs
 b. Unfunded liability for self-insurance programs

3,625,443.00
3,625,443.00

4. Self-Insurance Contributions
 a. Required contribution (funding) for self-insurance programs
 b. Amount contributed (funded) for self-insurance programs

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
a. Required contribution (funding) for self-insurance programs	15,205,986.00	15,205,986.00	15,205,986.00
b. Amount contributed (funded) for self-insurance programs	15,205,986.00	15,205,986.00	15,205,986.00

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,061.0	999.9	1,000.0	978.0

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

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

Apr 16, 2010

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 16, 2010

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

No

If Yes, date of budget revision board adoption:

Apr 16, 2010

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

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

Yes	Yes	Yes
-----	-----	-----

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 schedule increases

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

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

1. Are costs of H&W benefit changes included in the budget 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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
11,550	11,550	11,550
79.0%	79.0%	79.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
993,794	1,129,136	1,147,203
-53.0%	13.0%	1.6%

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

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

Negotiated 8 day reduction in work year from 184 days to 176. Increased class sizes in all grades

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-management) FTE positions	746.0	729.0	729.0	700.0

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

Yes

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

Apr 16, 2010

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

Yes
Apr 16, 2010

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

No
Apr 16, 2010

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

5. Salary settlement:

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the budget 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 schedule increases

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

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

1. Are costs of H&W benefit changes included in the budget 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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
11,500	11,500	11,500
62.0%	62.0%	62.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
390,709	426,399	433,221
-45.0%	12.1%	1.6%

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

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

Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

Negotiated 8 day reduction to work year district-wide with some 12 month school site staff reduced to 11 months. Also negotiated an additional 3.41% salary rollback for all classified employees

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2009-10)	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of management, supervisor, and confidential FTE positions	118.4	105.8	105.8	102.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

District has no formal management/confidential bargaining unit.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the budget 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 schedule increases

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

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

- Are costs of H&W benefit changes included in the budget 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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes	Yes
11,500	11,500	11,500	11,500
62.0%	62.0%	62.0%	62.0%
0.0%	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes	Yes
141,699	159,050	161,595	
	12.0%	1.6%	

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes	Yes
3,500	3,500	3,500	3,500
0.0%	0.0%	0.0%	0.0%

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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent 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 Budget Criteria and Standards Review

SACS2010 Financial Reporting Software - 2010.1.0
6/8/2010 5:02:20 PM

33-67082-0000000

July 1 Budget (Single Adoption)
2009-10 Estimated Actuals
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

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

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

PERS-REDUCTION - (F) - 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 - (F) - 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

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

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by 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 0587/0660), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. 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 RL (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 0587/0660, 0588, and 0589) in Form RL.
PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, 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 RL (unless Line 31 is zero).
PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative.
PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.
PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive.
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 RL) must be provided.
PASSED

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

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July 1 Budget (Single Adoption)
2010-11 Budget

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 - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

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

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

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

PERS-REDUCTION - (F) - 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 - (F) - 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

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-DESIGNATIONS_A - (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-DESIGNATIONS_B - (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 0587/0660), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. 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 RL (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 0587/0660, 0588, and 0589) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, 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 RL (unless Line 31 is zero). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) 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 01CS) 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 RL) must be provided. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

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

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

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (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

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.