



# 2010-11

**First Interim Report**  
For the Period Ending October 31, 2010

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**Business Services**  
December 7, 2010

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This and other financial and budget documents of the Hemet Unified School District are available at:

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

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# Financial Outlook

The Legislative Analyst's Office forecast for California's General Fund revenues and expenditures show continuing deficits. A \$25.4 billion budget gap is projected by the end of fiscal year 2011-12 indicated in the chart from the LAO's November Fiscal Outlook Report below.

The state's budget gap is expected to decrease by almost \$4 million in 2010-11, but without further permanent budgetary actions, the LAO projects the state's deficit will grow to \$26.4 billion by the end of 2011-12. In its projections, the LAO assumes the state will receive only \$500 million of the \$4 billion in federal funding it used to balance the 2010-11 budget that was approved in October 2010.

Creating the gap are nearly \$20 billion in one time solutions that were used to reduce the deficit in 2010-11 will not be available in 2011-12. In addition, \$8 billion in temporary tax increases will expire by June 2011, and \$4.5 billion in federal stimulus funds will have been depleted. While loans and payment delays will enable the state to continue operations through 2010-11, the current year \$6 billion budgetary shortfall should be addressed either before or at the time the 2011-12 budget is enacted.

## LAO Projection of General Fund Condition if No Corrective Actions Are Taken

(In Millions)

	2009-10	2010-11	2011-12
Prior-year fund balance	-\$5,375	-\$5,371	-\$4,591
Revenues and transfers	87,041	93,284	83,530
Expenditures	87,037	92,505	102,756
Ending fund balance	-\$5,371	-\$4,591	-\$23,817
Encumbrances	1,537	1,537	1,537
<b>Reserve<sup>a</sup></b>	<b>-\$6,908</b>	<b>-\$6,128</b>	<b>-\$25,354</b>

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

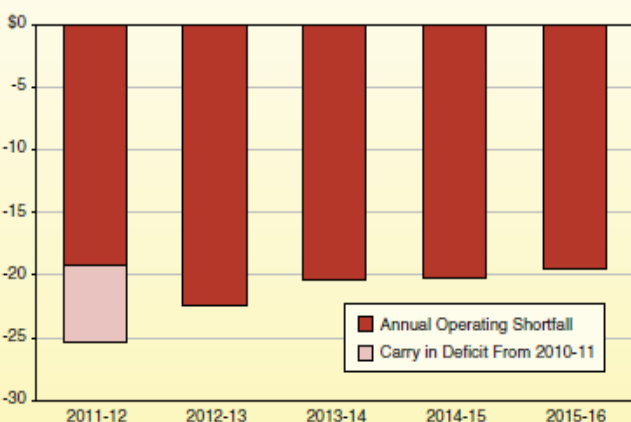


Taylor, M/ The 2011-12 Budget: *California's Fiscal Outlook*, (November 2010) from [http://www.lao.ca.gov/reports/2010/bud/fiscal\\_outlook/fiscal\\_outlook\\_2010.pdf](http://www.lao.ca.gov/reports/2010/bud/fiscal_outlook/fiscal_outlook_2010.pdf)

Propositions passed in the November 2010 election will add to problems in balancing the state budget and managing cash beyond the 2011-12 budget year. With voter approval of Proposition 22, the state will no longer be able to borrow or transfer from transportation special funds as it has in the past. In addition, the fuel tax swap approved by the legislature and which was to go into effect in November 2011 was also reversed by voters. The full impact of these two propositions is expected to be a loss of \$1 billion or more annually to the state's general fund beginning in 2012-13.

## Huge Operating Shortfalls Projected Throughout Forecast Period

General Fund (In Billions)



Taylor, M/ The 2012-12 Budget: *California's Fiscal Outlook*, (November 2010) from [http://www.lao.ca.gov/reports/2010/bud/fiscal\\_outlook/fiscal\\_outlook\\_2010.pdf](http://www.lao.ca.gov/reports/2010/bud/fiscal_outlook/fiscal_outlook_2010.pdf)

The LAO recommends a multi-year approach to solving the budget gap and continues to suggest real on-going solutions that could include modifying special tax credit and exemption programs, increasing charges to beneficiaries of state programs, and extending the temporary tax increases as well as continued expenditure reductions to state funded programs.

Also impacting the state's budget problems is the slow economic recovery from the recent recession. California unemployment rates continue to be around 12% and personal income saw its first annual decline since 1933, dropping 2.4% in 2009. The slow recovery for the state is the result of excess real estate inventory, weak economic confidence, and weakened consumer spending capacity. The good news however, is that a double-dip recession is not anticipated.

For California, the economy is projected to show only modest growth through 2016. It is expected unemployment will remain at about 10% for 2011 and not return



to pre-2007 levels until 2016. Housing will continue to remain weak with only minimal gains in home prices through 2016.

Other issues facing the state may also have an adverse affect on the budget in future years. Savings from state workforce reductions may be difficult to implement, salary increases for state workers may start being paid again in 2012-13, and furloughs agreed to in current bargaining unit agreements are set to expire in the middle of the 2011-12 year.

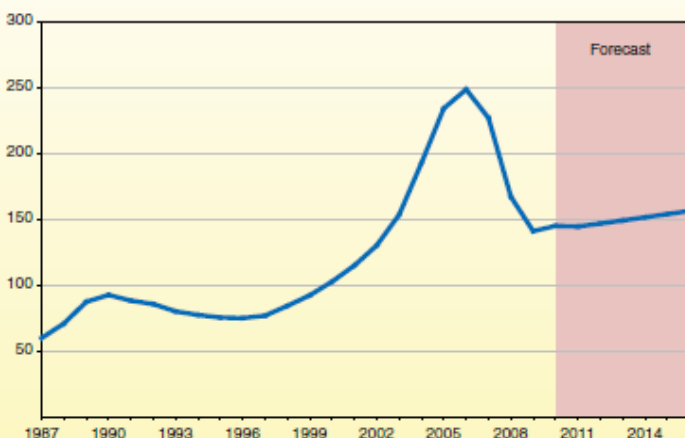
Unfunded retirement obligations are projected to continue to increase, as will the state's debt service payments which are expected grow at an annual rate of 8.4 percent through 2015-16. California's debt service ratio is expected to rise close to 9% during the forecast period compared to 2.5% seven years ago.

For K-12 education funding, the LAO forecast sees the Proposition 98 minimum decreasing in 2011-12 and then slowing increasing each year through 2016 when both local property tax and Prop 98 revenues will be higher than pre-recession levels for the first time. The LAO forecasts shows a maintenance factor of nearly \$9.5 billion at the end of 2010-11 and grow to \$13.8 billion in 2011-12 when it begins to level off.

The Fiscal Outlook report also indicates there will be a \$5.2 billion shortfall in fully funding baseline K-14 costs in 2011-12. If this occurs, schools could face significant reductions in state funding in addition to the

### Minimal Growth in California Housing Prices Expected

(Blended Case-Shiller and Federal Housing Finance Agency Indices<sup>a</sup>)



<sup>a</sup>Uses Case-Shiller data for the California metropolitan areas it covers and Federal Housing Finance Agency data for the rest of the state. First quarter of 2000=100.



Taylor, M/ The 2012-12 Budget: *California's Fiscal Outlook*, (November 2010) from [http://www.lao.ca.gov/reports/2010/bud/fiscal\\_outlook/fiscal\\_outlook\\_2010.pdf](http://www.lao.ca.gov/reports/2010/bud/fiscal_outlook/fiscal_outlook_2010.pdf)

loss of ARRA funds. In subsequent years, Prop 98 funding is expected to be sufficient to fund the minimum guarantee and COLA.

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

### Proposition 98 Forecast

(Dollars in Millions)

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Minimum Guarantee</b>						
General Fund	\$36,465	\$34,184	\$36,733	\$38,847	\$41,058	\$43,270
Local property tax	13,193	13,272	13,598	14,014	14,559	15,231
<b>Totals</b>	<b>\$49,658<sup>a</sup></b>	<b>\$47,456</b>	<b>\$50,331</b>	<b>\$52,861</b>	<b>\$55,617</b>	<b>\$58,501</b>
Percent change		-4.4%	6.1%	5.0%	5.2%	5.2%
Proposition 98 "Test"	2	1	2	2	2	1
<b>Proposition 98 Obligations</b>						
Maintenance Factor Created/Paid (+/-)	\$475	\$3,929	-\$1,229	-\$463	-\$392	-\$611
Outstanding Maintenance Factor	9,489	13,749	12,996	13,067	13,259	13,189
<b>Key Factors</b>						
K-12 average daily attendance	-0.12%	0.14%	0.20%	0.17%	0.33%	0.50%
CCC full-time equivalent students	1.40	1.00	1.00	1.00	1.00	1.00
Per capita personal income (Test 2)	0.62	3.33	3.26	3.93	4.13	3.57
Per capita General Fund (Test 3)	5.92	-7.31	6.54	5.42	5.42	5.12
K-14 COLA	-0.39	1.78	1.34	1.76	2.23	2.37
<b>Year-to-Year Change</b>						
Less Baseline Costs		-\$1,946	\$2,875	\$2,530	\$2,756	\$2,884
K-14 COLA		-\$864	-\$663	-\$883	-\$1,144	-\$1,252
K-14 attendance		-101	-124	-116	-206	-305
Backfill of one-time actions		-2,272	—	—	—	—
<b>Funds Available/Shortfall (+/-)</b>		<b>-\$5,184</b>	<b>\$2,088</b>	<b>\$1,531</b>	<b>\$1,406</b>	<b>\$1,326</b>

<sup>a</sup> Reflects Proposition 98 funding level specified in Chapter 715, Statutes of 2010 (SB 851, Committee on Budget and Fiscal Review).

Taylor, M/ The 2012-12 Budget: *California's Fiscal Outlook*, (November 2010) from [http://www.lao.ca.gov/reports/2010/bud/fiscal\\_outlook/fiscal\\_outlook\\_2010.pdf](http://www.lao.ca.gov/reports/2010/bud/fiscal_outlook/fiscal_outlook_2010.pdf)



# Executive Summary

## BACKGROUND

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

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

## FISCAL OVERVIEW

District enrollment remained essentially flat compared to October 2009 after losing 1,629 students since October 2007. Excluding enrollment for charters schools, county programs, and non-public schools, 2010-11 district enrollment was reported at 21,811 as of October 6, 2010. This was a decrease of 61 students from the prior year. A portion of this year's decline over last year's enrollment is attributed to the opening of a new charter middle school in the district. Western Center Academy reported 252 students enrolled on October 6th. All but six of the 252 students enrolled at that time came from other Hemet Unified non-charter schools.



The district's 2010-11 adopted budget was based on enrollment of 21,510 students. While enrollment was up 300 from projections, it will not have an impact on revenues until 2011-12. Because projected ADA will still be slightly below 2009-10 level, Hemet is permitted to base its funding on the greater of current or prior year attendance.

Since the district adopted its 2010-11 budget in June, the state enacted its budget. The state budget was approved on October 8, 2010, making it the latest budget in California history. Changes to revenue assumptions as a result of the enacted budget included a lower deficit factor and elimination of a 3.85% revenue limit cut. This action added approximately \$5.3 million to Hemet Unified's revenue limit funding for 2010-11. In addition to changes in revenue limit apportionment amounts, this First Interim Report includes other general fund revenue decreases totaling \$3.7 for a total net gain of \$1.65 million to board approved revenues as of October 31, 2010.

While all projections for budgeted expenditure amounts, especially in categorical programs may not come to bear, expense budgets in most cases have been revised to cover potential obligations based on current trends, encumbrances, and vacant positions. Expenditure trends as well as position vacancies will be re-assessed in the Second Interim report and budgets will be revised as indicated. The district has received \$3.8 million in American Recovery and Reinvestment Act (ARRA) Jobs bill revenue, however the budget for this revenue and related expenditures are not being budgeted in the current year. The funds will be budgeted in 2011-12 when the district plans to use these funds to pick up the costs of positions currently funded from other ARRA programs whose funding expires in September 2011.

The changes to both revenue and expenditure budgets at First Interim increases the combined general fund ending balance by \$3.26 million. It is noted however, that school districts have been advised by County Offices of Education, School Services of California, Riverside County Schools Advocacy Association and





other groups to reserve any new funds coming their way from the deficit reduction and elimination of the revenue cut. Warning signs are present that the state may take back these funds either in the form of a mid-year budget cut to resolve the \$6 billion remaining budget gap or may be taken back in the 2011-12 budget to offset part of that year's projected \$25 billion shortfall. District's are advised to wait until at least the release of the Governor's budget in January before making any commitments with the increased revenue.

With the new revenue limit funds in reserves, the ending fund balance in the unrestricted general fund is sufficient to maintain the district's three percent reserve for economic uncertainty for the current year.

Multi-year projections in this report address the on-going deficits to state funding, the end of the K-3 Class Size Reduction flexibility in 2011-12, as well as the fall off of one-time federal ARRA funds in 2011-12 and the Jobs money in 2012-13. The district has used assumptions for cost-of-living adjustments (COLA) and deficits to state revenues recommended by School Services of California and the Riverside County Office of Education. The potential for mid-year cuts from the state will continue to exist and will be addressed should they arise.

## FIRST INTERIM SUMMARY

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

- Federal, state and local revenue increase \$1.65 million
- Expenditures decrease by \$1.61 million
- Contributions from the Unrestricted General Fund to restricted resources are increased by \$901,000
- The Combined General Fund ending balance is projected to increase by \$3.26 million

<u>Combined General Fund</u>	<u>Millions</u>
Revenue Limit	\$ 5.35
Federal, State, and Local Revenue	-3.71
Sources/Transfers In	0.00
<b>Change in Revenue</b>	<b>\$ 1.65</b>
<b>Change in Expenditures/Uses</b>	<b>\$ -1.61</b>
<b>Change in Fund Balance (Revenue minus Expenses)</b>	<b>\$ 3.26</b>





# General Fund

## FIRST INTERIM BUDGET REVISIONS

### UNRESTRICTED GENERAL FUND

#### Revenues

**H**emet Unified School District's Unrestricted General Fund revenues were projected to be \$120 million in the 2010-11 budget adopted in June 2010. Budgeted revenues at October 31 totaled \$119.3 million. Adjustments made between the June adopted budget and October 31 included a transfer of over \$600,000 from the budget for local revenues to the Transfers In revenue category. In this First Interim report, Unrestricted General Fund revenues are estimated to increase by \$4.5 million for a total of \$123.9 million.

Combined General Fund revenue limit sources show an increase of \$5.3 million. The increase was a result of changes in the enacted budget that reduced the May Revise deficit factor from 18.355% to 17.963% and eliminated an approximate 3.85% additional cut to revenue limit funding. The increase to revenue limit funding in the Unrestricted General Fund, however was reduced by \$1.10 million as the lower deficit and elimination of the budget cut was applied to the transfer of funds to restricted resources for Special Education related average daily attendance (ADA). Budgets for federal revenues remain unchanged, while other state revenues are projected to decrease by \$365,171. The decrease to other state revenue is primarily related to revised lower projections for supplemental hourly programs based on California Department of Education formulas. The budget amount for local revenues in the Unrestricted General Fund is being increased by \$656,319 to re-establish the budget amount that was transferred earlier in the year to the Transfer In revenue category. The budgetary transfer was made to account for revenues transferred from Facilities funds to the Unrestricted General Fund to reimburse the fund for prior year administrative and oversight costs of several Community Facility District (CFD) bonds.

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

	Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
a <b>Beginning Balance</b>	\$ 13,376,504	\$ 15,728,020	\$ -	\$ 15,728,020
b Revenues/Sources/ Contributions	\$ 109,720,297	\$ 109,720,297	\$ 5,444,385	\$ 115,164,682
c Expenses/Uses	\$ 106,714,579	\$ 107,396,872	\$ 2,022,124	\$ 109,418,996
d (b-c) <b>Excess/(Deficit)</b>	\$ 3,005,718	\$ 2,323,425	\$ 3,422,261	\$ 5,745,686
e (a+d) <b>Ending Balance</b>	\$ 16,382,222	\$ 18,051,445	\$ 3,422,261	\$ 21,473,706
Reserves & Designated Balances	\$ 16,382,222	\$ 18,051,445	\$ 3,422,261	\$ 21,473,706
<b>Undesignated Balance</b>	\$ -	\$ -	\$ -	\$ -



## Expenditures

Budgeted expenditures in the Unrestricted General Fund as of October 31 totaled \$106.2 million, an increase of \$0.68 million from the June adopted budget. The prior increase is a result of budgeting prior year carry over balances for site lottery and MAA allocations. For the First Interim budget revisions, staff is proposing an increase of \$2.0 million to total expenditures. An increase of \$1.48 million to Salaries and Benefits is proposed to accommodate both classified and certificated positions added at school sites for higher than projected enrollment, as well as several sixth period assignments at the middle and high schools.

The budget for Books and Supplies is recommended to be increased by \$15,620 as the prior ending balance in JROTC accounts are budgeted.

Projected budget increases totaling \$523,035 in the Services and Operating Expenses category are proposed. The increase is primarily for utility expenses that while significantly lower than 2009-10, are running slightly higher than originally budgeted.

No changes to Capital Outlay or Other Outgo expenditure categories are proposed at this time.

## Sources/Uses/Contributions

As part of the flexibility provided in ABX3 4 in February 2009, funds received for Adult Education and Deferred Maintenance are now received as unrestricted dollars in the General Fund. Currently the district has elected to continue to fund both Deferred Maintenance and Adult Education programs, and as a result, \$1.24 million is budgeted for transfers out of the Unrestricted General Fund to the other funds to support those programs. No changes to this budget amount are projected in the 2010-11 First Interim.

The budget for Transfers In from other funds in the district's adopted budget was \$96,773. This was for transfer of the remaining balance in Special Reserve Fund 17 to the general fund. These were the remaining unused funds from the start of up new schools and the re-location of Hemet Elementary in prior years. The budget for this category was increased to \$719,097 prior to October 31st to account for the transfer of CFD administrative cost reimbursements.

Finally, in the Contributions category, contributions from the Unrestricted General Fund to restricted resources for Special Education are reduced by \$1.1 million. This is equivalent to the increase in revenue limit transfers for Special Education related ADA. The \$1.1 million decrease to Special Education contributions is off-set by an increase of \$200,000 to routine maintenance for a net change in contributions of \$900,885. The increase for Routine Maintenance is related to repair expenditures that are projected to be higher than anticipated at the time the district's 2010-11 budget was originally approved in June 2010.



## Fund Balance

The combined changes to revenues, expenditures, and other sources/uses in the Unrestricted General Fund results in a decrease to the current year's deficit spending. The projected unrestricted ending balance is projected to be just under \$21.5 million. The ending fund balance is made up of \$5.32 million for economic uncertainties, \$288,230 for stores and revolving cash, and \$1.8 million for various carry over accounts. \$ 8.5 million in fund balance reserves are set aside to continue to fund positions and other expenses currently being supported by American Recovery and Reinvestment Act (ARRA) and other one-time dollars beginning in 2011-12 and through 2012-13. In addition, the district is setting aside the \$5.6 million in additional revenue limit funding as recommended by education advocacy groups in the event the funds are taken back in the form of mid-year cuts by the state.



## RESTRICTED GENERAL FUND

### Revenue

Hemet Unified School District's Restricted General Fund revenues in the First Interim projection are anticipated to total \$50.1 million. The budget for restricted revenues is being decreased by \$2.9 million. The budget changes at First Interim include an increase to revenue limit of \$1.1 million for Special Education ADA as a result of the changes in the revenue limit funding calculation contained in the state's enacted budget. There is also a decrease of \$3.6 million in federal revenue related primarily to the federal Jobs Bill funding. The district received the Jobs Bill revenue earlier in the year and increased the federal revenue budget to account for the funds. However, because the district does not anticipate spending the money until 2011-12, the budget is now being reduced to more accurately reflect current year plans. An increase of \$145,165 for the After School program will increase the Other State Revenue budget category. Finally, lower than anticipated payments from other districts for transportation services and a small reduction to special education revenue from Riverside County Special Education Local Plan Area (SELPA) account for a total reduction of \$537,628 in the local revenues budget category.

### EXPENDITURES

Projected changes to the Restricted General Fund expenditures equate to a reduction of \$3.6 million for the First Interim. \$3.8 million in decreases are for the removal of the ARRA Jobs Bill budget in the certificated salaries category. These funds will be re-budgeted in 2011-12 when the district plans to use the funds to backfill the loss of ARRA and other one-time funds that are currently being used to support various positions. Increases and decreases in other categories correspond to changes in categorical revenues in transportation and special education.

### SOURCES/USES/CONTRIBUTIONS

Contributions from the Unrestricted General Fund to restricted resources are projected to decrease by over \$900,885 as ARRA funds are used to help fund Special Education expenses on a one-time basis. This change is comprised of a reduction in the contribution to Special Education of \$1.1 million, an amount equivalent to the increase in the Special Education revenue limit funding, and a \$200,000 increase to routine maintenance to support increased costs.

### FUND BALANCE

The Restrict General Fund ending balance is being reduced by \$164,802. This is the remaining balance of the ARRA State Fiscal Stabilization Funds (SFSF) the district has received to-date and has been budgeted in expenditure categories. The district anticipates it will fully expend this balance along with all other original ARRA funds by the end of the current fiscal year.

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

	Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
a <b>Beginning Balance</b>	\$ 9,725,649	\$ 10,531,885	\$ -	\$ 10,531,885
b Revenues/Sources/Contributions	\$ 55,019,269	\$ 63,516,321	\$ (3,790,280)	\$ 59,726,041
c Expenses/Uses	\$ 61,807,829	\$ 71,634,793	\$ (3,625,478)	\$ 68,009,315
d (b-c) <b>Excess/(Deficit)</b>	\$ (6,788,560)	\$ (8,118,472)	\$ (164,802)	\$ (8,283,274)
e (a+d) <b>Ending Balance</b>	\$ 2,937,089	\$ 2,413,413	\$ (164,802)	\$ 2,248,611
Reserves & Designated Balances	\$ 2,937,089	\$ 2,413,413	\$ (164,802)	\$ 2,248,611
<b>Undesignated Balance</b>	\$ -	\$ -	\$ -	\$ -



# Charter School Fund (09)

Hemet Unified opened its second district sponsored charter school in August 2010. WCA is located in the Western Science Center adjacent to Diamond Valley Lake. The school focuses on math, science and technology using museum discovery-based learning techniques. WCA joins the Hemet Academy for Academics and Applied Technology (HAAAT), the district's sponsored charter high school. Together the two schools had a reported enrollment of 456 on October 6, 2010. This is an increase of 243 students from the prior year enrolled in district charter schools or more than 100%.

Revenues and expenditures for the district sponsored charter schools are reported separately in Fund 09, Charter School Special Revenue Fund. Revenues are based on students' average daily attendance and other factors and come in the form of the Charter School General Purpose Block Grant and the Charter School Categorical Block Grant from the state. The Categorical Block Grant includes funding for programs such as transportation, instructional materials, EIA, GATE, and Professional Development. Charter schools also receive funding for special education from the Riverside County SELPA and lottery revenue based on charter ADA. In addition federal revenues are available to charter schools for start-up costs and facilities.

## REVENUE

Total revenue for charter schools is projected to be \$3.4 million. General Purpose Block Grant funding for the two schools is projected to increase by \$264, 270. Because the same deficits and cuts are applied to the General Purpose dollars for charters schools, it receives the same benefits from the lower deficit factors and elimination of cuts provided in the state's enacted budget approved in October. Federal revenue is decreased by \$38,966 for HAAAT's portion of the federal Jobs Bill funding. HAAAT also plans to delay spending of their Jobs money until 2011-12. State revenues are increased \$21,796 for the Categorical Block Grant funds as a result of higher than originally anticipated ADA for both HAAAT and WCA. Budget for local revenues is being increased by \$20,375 for donations received by the WCA.

## EXPENDITURES

Total expenditures for Hemet Unified's charter schools are projected to be \$3.07 million, an increase of \$94,409. Decreases to certificated salaries related to amounts previously budgeted for the Jobs Bill are offset by increases to various other categories.

## SOURCES/USES/CONTRIBUTIONS

\$227,361 remains budgeted as Transfers Out to other funds. Memorandums of Understanding with the two schools approved by the Governing Board earlier this year states the Restricted General Fund will support all costs associated with Special Education services for charter students. In return, all Special Education related revenue received for charter students in Fund 09 will be transferred to the Restricted General Fund.

## FUND BALANCE

The beginning fund balance in the adopted budget for Fund 09 was projected to be \$316,034. After closing the books for the 2009-10 fiscal year, the beginning balance was revised to \$278,914. The projected ending balance in the Charter School Fund for the year-ending June 30, 2011 is projected to be \$336,203. \$217,894 of the fund's ending balance is reserved for HAAAT and the remaining \$118,309 is for WCA.

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

	Adopted Budget	Oct 31 Budget	First Interim Changes	Interim Revised
a <b>Beginning Balance</b>	\$ 316,034	\$ 278,914	\$ -	\$ 278,914
b Revenues/Sources/Contributions	\$ 2,697,575	\$ 3,086,541	\$ 267,475	\$ 3,354,016
c Expenses/Uses	\$ 2,733,478	\$ 3,202,318	\$ 94,409	\$ 3,296,727
d (b-c) <b>Excess/(Deficit)</b>	\$ (35,903)	\$ (115,777)	\$ 173,066	\$ 57,289
e (a+d) <b>Ending Balance</b>	\$ 280,131	\$ 163,137	\$ 173,066	\$ 336,203
Reserves & Designated Balances	\$ 280,131	\$ 163,137	\$ 173,066	\$ 336,203
<b>Undesignated Balance</b>	\$ -	\$ -	\$ -	\$ -



# Beginning Fund Balances

The table below is a summary of the actual ending fund balances for 2009-10 for all funds after the close of the 2009-10 fiscal year. The actual ending balances are not known until late August after all prior year transactions are accounted for. The table compares the estimated fund balances used in the district's adopted budget approved in June 2010 with the actual balances after the close of the fiscal year.

## 2010-11 Beginning Fund Balances All Funds

	2010-11		2009-10	2010-11
	Adopted Budget	Year-End Changes		Actual
Fund 03 - Unrestricted General Fund	\$ 13,376,504.00	\$ 2,351,516.04	\$	15,728,020.04
Fund 06 - Restricted General Fund	9,725,649.00	806,235.65		10,531,884.65
Fund 09 - Charter Schools	316,034.00	(37,119.69)		278,914.31
Fund 11 - Adult Education	434,316.00	11,709.29		446,025.29
Fund 12 - Child Development	8,720.00	(3,503.14)		5,216.86
Fund 13 - Child Nutrition	3,622,184.00	285,947.00		3,908,131.00
Fund 14 - Deferred Maintenance	1,021,793.00	110,173.15		1,131,966.15
Fund 17 - Reserve Other than Capital Outlay	121,773.00	(410.65)		121,362.35
Fund 21 - Building Fund	21,952,722.00	87,463.64		22,040,185.64
Fund 25 - Capital Facilities	3,152,490.00	1,300,568.15		4,453,058.15
Fund 35 - County School Facilities	2,077,527.00	14,064.96		2,091,591.96
Fund 40 - Reserve for Capital Outlay	-	7,942.62		7,942.62
Fund 67 - Self Insurance Fund	6,797,457.00	1,013,787.56		7,811,244.56
<b>Total</b>	<b>\$ 62,607,169.00</b>	<b>\$ 5,948,374.58</b>	<b>\$</b>	<b>68,555,543.58</b>



# Other District Funds

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

There are no changes proposed to budgets for other district funds outside the General Fund or the Charter School Special Revenue Fund at this time.

**Summary of Other Funds  
Revenues, Expenditures and Fund Balances**

	<b>Fund 11 Adult Education</b>	<b>Fund 12 Child Development</b>	<b>Fund 13 Cafeteria Special Revenue</b>	<b>Fund 14 Deferred Maintenance</b>	<b>Fund 17 Special Reserve for Other Than Capital Outlay</b>
Revenue/Sources	\$ 633,000	\$ 1,655,433	\$ 9,674,688	\$ 722,000	
Expenses/Uses	\$ 633,213	\$ 1,655,433	\$ 9,611,531	\$ 1,522,000	\$ 96,733
<b>Change in Fund Balance</b>	<b>\$ (213)</b>	<b>\$ -</b>	<b>\$ 63,157</b>	<b>\$ (800,000)</b>	<b>\$ (96,733)</b>
Beginning Fund Balance	\$ 446,025	\$ 5,217	\$ 3,908,131	\$ 1,131,966	\$ 121,362
<b>Ending Fund Balance</b>	<b>\$ 445,812</b>	<b>\$ 5,217</b>	<b>\$ 3,971,288</b>	<b>\$ 331,966</b>	<b>\$ 24,629</b>

	<b>Fund 21 Building Fund (Measure T)</b>	<b>Fund 25 Developer Fees</b>	<b>Fund 35 State School Building Fund</b>	<b>Fund 40 Reserve for Capital Outlay</b>	<b>Fund 67 Self-Insurance Fund (Foundation &amp; W/C)</b>
Revenue/Sources	\$ 24,238,125	\$ 350,000	\$ 50,000	\$ -	\$ 15,860,886
Expenses/Uses	\$ 46,278,311	\$ 4,803,058	\$ 2,127,527	\$ -	\$ 15,608,947
<b>Change in Fund Balance</b>	<b>\$ (22,040,186)</b>	<b>\$ (4,453,058)</b>	<b>\$ (2,077,527)</b>	<b>\$ -</b>	<b>\$ 251,939</b>
Beginning Fund Balance	\$ 22,040,186	\$ 4,453,058	\$ 2,091,592	\$ 7,943	\$ 7,811,245
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,065</b>	<b>\$ 7,943</b>	<b>\$ 8,063,184</b>

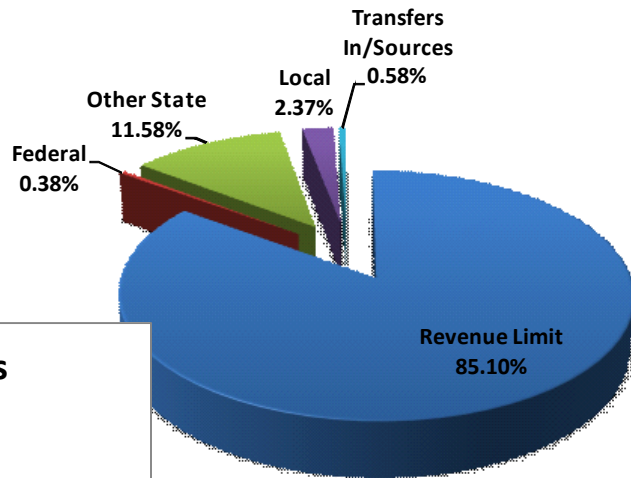




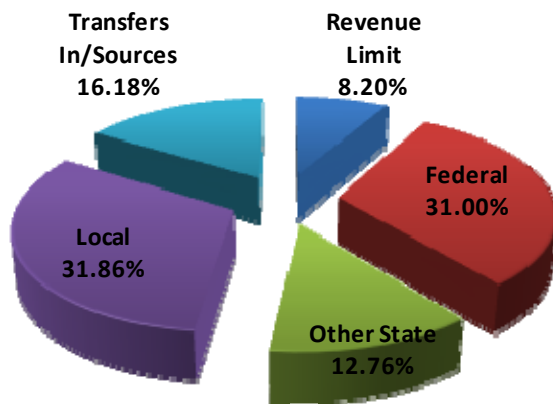
# Charts

## Revenue

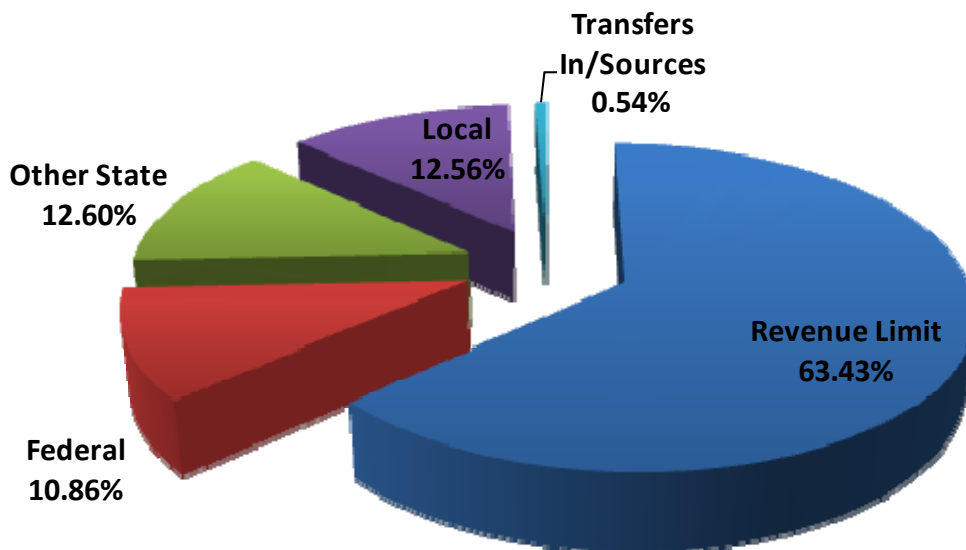
### Unrestricted General Fund Revenue



### Restricted General Fund Revenues



### Combined General Fund Revenue

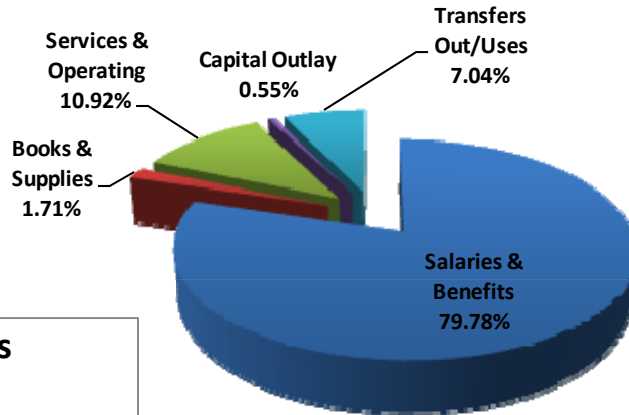




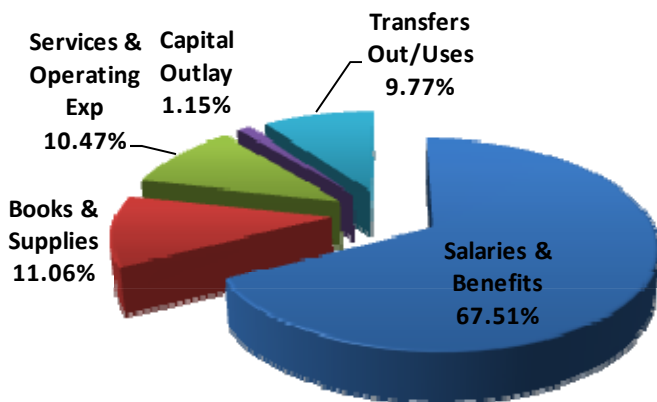
# Charts

## Expenditures

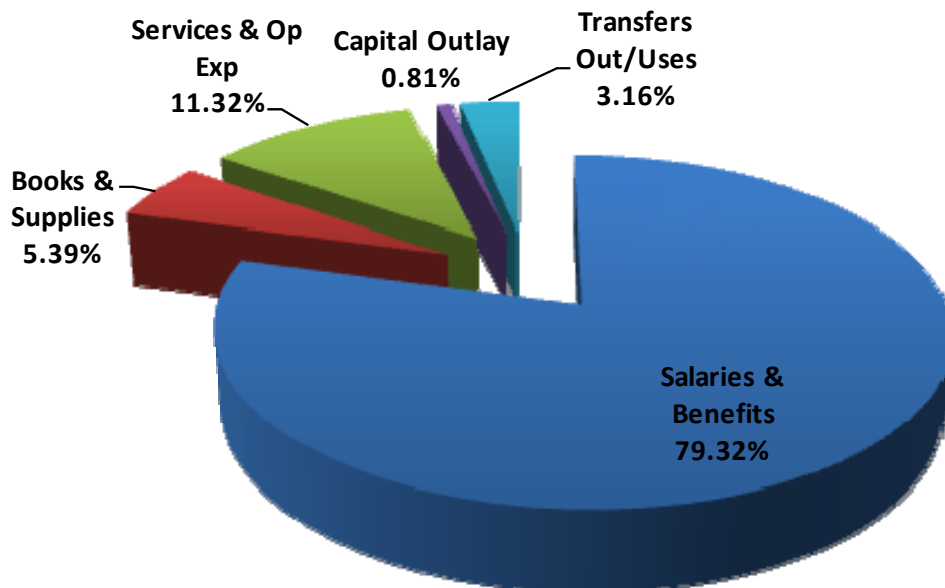
### Unrestricted General Fund Expenses



### Restricted General Fund Expenses



### Combined General Fund Expenses

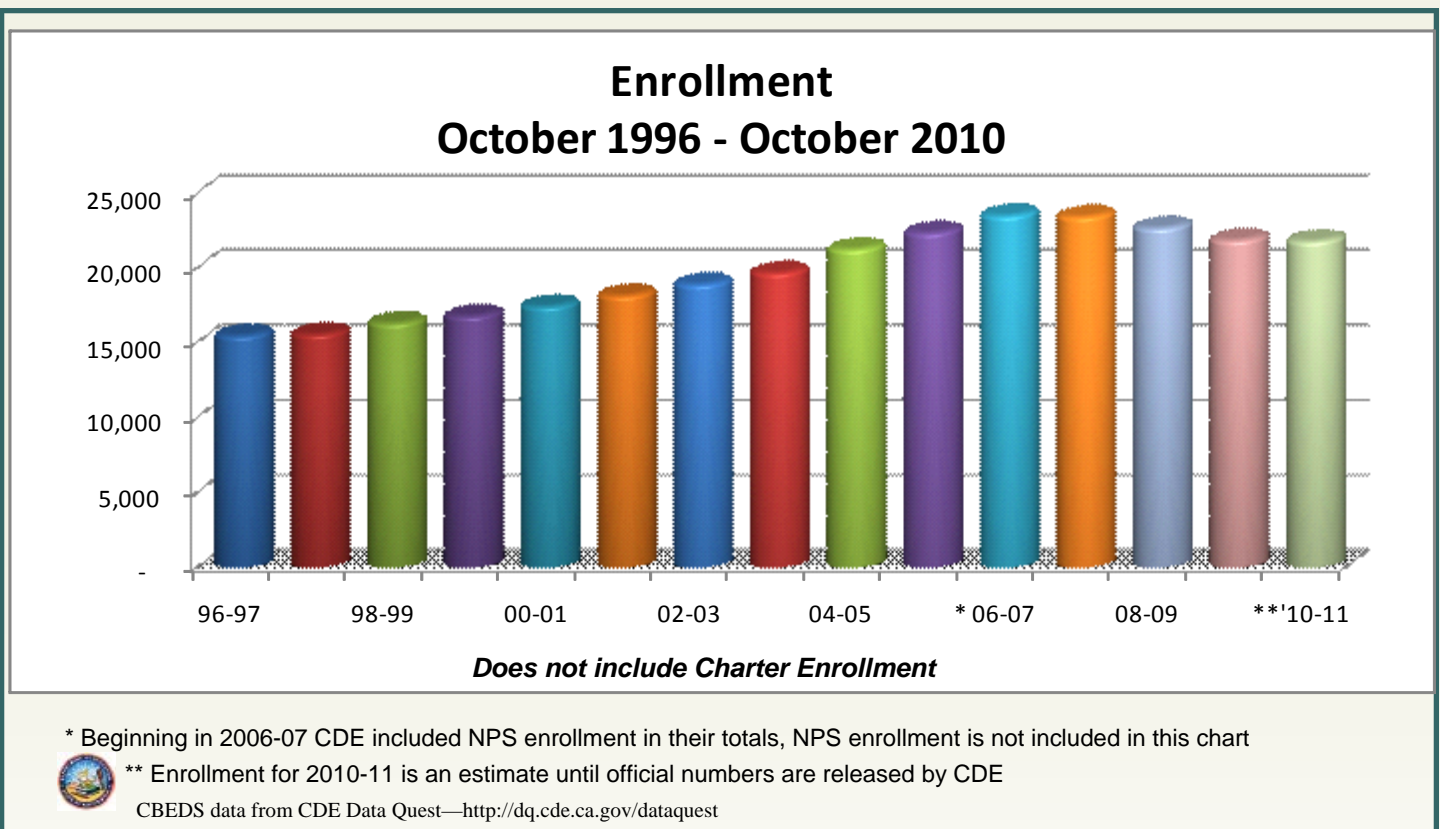


## ENROLLMENT AND ADA

Hemet Unified's enrollment decline has slowed significantly and this year's loss can be attributed primarily to the transfer of middle school students from district schools to the Western Center Academy, a district-sponsored charter school. The adopted budget originally projected a 2.54 percent decrease in enrollment for 2010-11. Preliminary enrollment data for October 2010, shows the district had 21,811 non-charter students enrolled. Compared to the recently released California Department of Education certified enrollment for 2009-10 of 21,872, the district enrollment loss for this year is 61 students or less than 0.03 percent. This is the third consecutive year of enrollment decline. During the past three years the district has seen enrollment shrink by 1,629 students or more than 6 percent.

While there has been no significant change in enrollment since the first week in October, trends typically show enrollment experiences some normal decline by year-end. With the housing crisis of the past few years beginning to stabilize, it is expected that district enrollment will also begin to stabilize over the next few years.

The district has historically maintained an ADA rate in the 93.5 percent range, increased attention to student attendance, attendance improvement incentives and an active Saturday School program have bumped up Hemet's ADA rate to approximately 95.0% when last reported in mid-November. The increased rates of attendance will help to increase revenue generated by ADA.



## CASH FLOW ANALYSIS

Hemet Unified's General Fund cash position ebbs and flows with the timing of expenditures and the receipt of funds. State budget balancing measures in recent years have relied on deferral of payments to school districts. Adoption of the state's 2010-11 added more deferrals of payments to schools. Currently about 28% of revenue limit apportionments owed to school districts by the state each year are not paid until the following fiscal year. This practice pushes the state's cash flow problems down to a more local level. As a result, Hemet Unified must rely on temporary Tax Revenue Anticipation Notes (TRANs) to back fill more than \$23 million in



deferred payments and to continue to pay salaries and other obligations. Based on cash flow projections, months with the lowest cash balances are expected to be from March to June when most deferrals are imposed. To address cash shortfalls, the board authorized the district to borrow nearly \$30 million in TRANS loans in two installments for 2010-11.

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

## ENDING FUND BALANCE

As indicated in the table below, the district's adopted budget anticipated a beginning fund balance for the Combined General Fund of \$23.1 million for the 2010-11 fiscal year with expenditures exceeding revenues by \$3.9 million. These balances were based on projections formulated before the close of the 2009-10 fiscal year and prior to the state's enacted budget approved in October 2010. The First Interim report shows that after all 2009-10 transactions had been accounted for, the General Fund beginning balance increased \$3.16 million from the adopted budget estimates to \$26.3 million. The \$3.16 million increase was attributed to an unanticipated increase in special education funding received at year-end, along with higher than anticipated revenues in other areas, as well as slightly lower than anticipated expenditures.

The projected ending balance for the Combined General Fund is now estimated at \$23.7 million, of which \$5.3 million is the required 3.0 percent reserve for economic uncertainties. Designations and legally restricted balances make up the remaining \$18.4 million of the ending fund balance. Included in reserved amounts are \$5.6 million attributed to the added revenue the district is entitled to as a result of a lowered deficit factor and eliminated 3.85% funding cut in the state's budget for K-12 education. However, district's have been strongly advised not to expend the added revenue at this time, but to hold the funds in reserve in the event of a mid-year cut that would reverse the payments

Another \$8.6 million is designated as to back-fill expenses paid for with ARRA dollars in the current year. As the district uses up one-time ARRA revenues to support on-going costs, which include librarians, elementary music and kindergarten teachers, resource officers at middle and high schools, as well as numerous special education teachers and support staff, other funding sources will need to be found if the district is to continue to provide services at the same level it does currently.

In 2011-12, ARRA Jobs funding will be used to support some of the positions now paid for by other ARRA funding. However, other general fund dollars will be required to pay for expenses above what can be paid for with Jobs Bill money.

Based on the expenditure and revenue projections presented in this report, the district anticipates it will be able to meet all current year obligations and maintain it's required 3% reserve for economic uncertainty for 2010-11.

### Components of Ending Balance Combined General Fund First Interim 2010-11

	Adopted Budget	First Interim Projected Budget
Net Increase/(Decrease)	\$ (3,894,642)	\$ (2,537,588)
Beginning Fund Balance	23,102,153	26,259,905
<b>Ending Fund Balance</b>	<b>\$ 19,207,511</b>	<b>\$ 23,722,317</b>
<b>Reserves/Designations</b>		
3% Reserve for Economic Uncertainty	\$ 6,478,996	\$ 5,323,874
Unrestricted Carry Over Balances	9,564,914	1,678,507
Reserve for state funding reductions		5,609,416
Reserve for ARRA funded expenses		8,573,680
Revolving Cash	25,000	25,000
Stores Inventory Reserve	313,312	263,230
Redevelopment	548,994	52,030
Legally and/or Restricted Carry Over	2,276,295	2,196,580
<b>Total Reserves/Designations</b>	<b>\$ 19,207,511</b>	<b>\$ 23,722,317</b>
Available for Board Designation	\$ -	\$ -



# 2010-11 Budget Reductions

## 2010-11 Budget Reductions

District Office Dept Budgets	\$	395,000
Routine Maintenance		150,000
Wireless Air Cards		3,000
Special Education Contracted Services		513,288
Eliminate mailing of report cards		30,000
Deliver HIV/STD training in-house		32,400
Reduce Certificated Sub Pay		154,000
Supplemental Educational Services		150,000
Text books		500,000
Schedule C Stipends		23,916
Eliminate mailing of paychecks		15,000
Summer School		100,000
Energy Savings		600,000
Prof Dvlpmnt		588,230
Athletics Allocations		171,000
Change Winchester/Harmony Boundaries		35,000
Reduce 12 mos school site office staff to 11 mos		140,000
On-Call Monthly Stipends		32,000
Bilingual Stipends		44,341
Custodial OT/flex work weeks		19,200
SERP		2,250,000
Eliminate temporary Certificated positions		2,380,000
Tighten site clerical staffing ratios		453,750
Reduce pool tech positions		106,000
Tighten up DO Clerical staff		106,320
Management SERP		600,000
Close Elementary School		444,000
Custodial Re-alignment		100,000
Cleaning Crews for HS		150,000
Work Year/Salary Roll Backs		8,823,935
Board Compensation reduction (10%)		3,360
Additional 1% cabinet level pay cuts		10,058
<b>Total</b>		<b>\$ 19,123,798</b>



# Multi-Year Projections and Assumptions

## ARRA IMPACT

American Recovery and Reinvestment Act (ARRA) funding accounts for over \$8.5 million in budgeted expenses in the Restricted General Fund. It also accounts for \$2.55 million in budgeted revenues and makes up almost \$6 million of the Restricted General Fund's beginning balance for 2010-11. ARRA dollars received to-date are to be used to supplement existing Title I and Special Education or Individuals with Disabilities Education Act (IDEA) funding. In addition, State Fiscal Stabilization Funds (SFSF) have been received that can be used for any educational purpose.

The district began receiving the first round of ARRA funding in late 2008-09. The funds for these original ARRA programs must be fully expended by September 2011. When the funds were received, the district developed a spending plan for the one-time allocations which has been used to save jobs and continue services and programs that would have been cut had the funds not been available.

Special education related ARRA funds are being used to provide staff development, purchase equipment, and provide

additional educational support to students with special needs. Title I and SFSF ARRA funds are being used to support librarians, elementary music and kindergarten teachers, middle and high school resource officers, instructional materials, staff development, attendance incentive awards, and various other services.

The district received almost \$3.8 million in ARRA Jobs funding on October 1, 2010. The Restricted General Fund and Charter School revenue and expenditure budgets were increased at that time to account for the receipt of the cash from the federal government and to budget the anticipated expenses that will be associated with the money. However, those previously budgeted amounts are being eliminated in the First Interim report because the district does not plan to use the Jobs money until the 2011-12 fiscal year. The Jobs money is available for use through September 2012 and Hemet Unified will use the Jobs revenue to continue to support some of the staff salaries and expenses that are now being paid for with the first round of ARRA funds for one more year.

ARRA Proposed Spending Plan				
	2009-10 Actuals	2010-11 Projected	2011-12 Projected	Total
<b>Beginning Balance (SFSF)</b>	<b>\$ 7,523,381</b>	<b>\$ 5,970,549</b>	<b>\$ 164,802</b>	<b>\$ 7,523,381</b>
<b>Revenue</b>				
Title I	\$ 2,666,579	\$ 150,526	\$ -	\$ 2,817,105
IDEA	2,863,035	2,205,317	-	5,068,352
IDEA PreSchool	89,864	78,795	-	168,659
IDEA	113,736	116,496	-	230,232
SFSF	1,325,800	-	-	1,325,800
Jobs	-	-	3,797,817	3,797,817
<b>Total Revenue</b>	<b>\$ 7,059,014</b>	<b>\$ 2,551,134</b>	<b>\$ 3,797,817</b>	<b>\$ 13,407,965</b>
Total Available	<b>\$ 14,582,395</b>	<b>\$ 8,521,683</b>	<b>\$ 3,962,619</b>	<b>\$ 20,931,346</b>
<b>Expenses</b>				
Certificated Salaries	\$ 3,198,302	\$ 2,517,440	\$ 2,087,198	\$ 7,802,940
Classified Salaries	487,897	1,209,963	559,209	2,257,069
Employee Benefits	853,103	1,158,154	1,151,410	3,162,667
Books/Supplies	251,285	642,720	-	894,005
Operating Costs	3,281,213	2,475,720	164,802	5,921,735
Capital Outlay	7,436	39,334	-	46,770
Indirect Costs	532,610	313,550	-	846,160
<b>Total Expenses</b>	<b>\$ 8,611,846</b>	<b>\$ 8,356,881</b>	<b>\$ 3,962,619</b>	<b>\$ 20,931,346</b>
<b>Change in Fund Balance (SFSF)</b>	<b>\$ (1,552,832)</b>	<b>\$ (5,805,747)</b>	<b>\$ (164,802)</b>	<b>\$ (7,523,381)</b>
<b>Ending Balance (SFSF)</b>	<b>\$ 5,970,549</b>	<b>\$ 164,802</b>	<b>\$ -</b>	<b>\$ -</b>





## REVENUE

The district's multi-year projections for the 2010-11 First Interim report incorporate many of the recommendations and projections provided by School Services of California (SSC) and the Riverside County Office of Education (RCOE). As recommended by SSC, 0.00% was used as the cost-of-living adjustment (COLA) rate for 2011-12 and 2012-13 in the district's multi-year projections. In addition, a 17.963% deficit for all years has been factored in to projections. This means the district is projected to receive only 82.07% of the revenue limit funding it earns. The district's First Interim multi-year projections also reflect no growth in other state revenues commensurate with COLA for the two subsequent years.

Combined General Fund revenues for 2011-12 are projected to be \$800,000 less than revenue budgeted for the current fiscal year. Federal revenues in 2011-12 include \$3.8 million in ARRA Jobs funds which is off-set by a nearly equal reduction for carry over budgeted in the current year. 2012-13 revenues are projected to decrease overall as federal ARRA Jobs Funds are fully expended. State revenue in the third year increases as it is assumed additional funds will be received for K-3 Class Size Reduction as the program is set to return to its pre-flexibility requirements. The projections assume the district will return to 20:1 class sizes in grades K through 3 when flexibility ends, and therefore, will be eligible to receive more funding to off-set increased expenses created by the smaller class sizes. All other revenues for 2012-13 are assumed to be in line with current receipts.

2009-10 unspent balances in restricted programs that were carried over to 2010-11 have added \$4.5 million in revenues budgeted in the current year for programs such as ARRA, Title I, and Redevelopment. Projected carry over funding budgeted in the multi-year projections for 2011-12 include \$3.8 million for ARRA Jobs funds along with some Title I carry over. All carry over is assumed to be fully expended by the end of the 2012-13 fiscal year.

<b>Multi-Year Projections -Assumptions</b>			
	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
COLA	-0.39%	0.00%	0.00%
COLA Deficit	17.963%	17.963%	17.963%
Rev Limit Cut	0.000%	0.000%	0.000%
New Schools	-1	0	0
Growth	0.00%	0.00%	0.00%
Enrollment	21,811	21,811	21,811
ADA (includes Cnty)	20,675.28	20,675.28	20,675.28
ADA %	94.50%	94.50%	94.50%
Funded ADA	20,740.60	20,675.28	20,675.28
School Year (Days)	175	175	175
Salary Increase	0.00%	0.00%	0.00%
Work Year Reduction (Days)	8	8	8
Step & Column	1.60%	1.60%	1.60%

## EXPENDITURES

Step and column costs in the district's multi-year projection are assumed to be equivalent to a 1.6% increase to all budgeted salaries and benefits in all years. No cost-of-living increases for salaries for bargaining unit members or management have been included in the district's multi-year projections for either the current or two subsequent years. However, it is assumed all currently negotiated work year reductions and salary rollbacks will remain in place throughout the period.

Budgeted expenditures are projected to increase by \$1.5 million in the Combined General Fund in 2011-12. Increases for step and column are off-set by a \$1 million reduction in capital outlay expenses. Expenses for 2012-13 show an increase of \$4.3 million. Increases in expenditures are primarily in the salaries and benefits categories and are related to adding teachers to comply with 20:1 class size requirements of K-3 CSR when the flexibility provisions for that program expire in June 2012. Returning to class sizes of 20:1 for grades K through 3 will require approximately 61 new teachers. Increases for step and column are also included in the projections for 2012-13.

To off-set increased salary costs and to maintain the district's 3% reserve in its ending balance, \$2.7 million in reductions in other expense categories will be required in 2012-13. Reductions in the projection are shown in non-salary and benefit expenditure categories. The reduction amounts are identified as a place



holder pending actual budget discussions and decisions to be made by the Governing Board as budget development for the 2011-12 and 2012-13 fiscal years proceed. Despite the amount of reductions necessary to maintain a 3% reserve at the end of the three year projection period, the district will still be deficit spending by a substantial amount. If the district is to maintain its 3 percent and other required reserves in future years, as well as to reduce on-going deficit spending, additional reductions to expenditures will need to be made over the next two years.

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

Even with the expenditure reductions and other cost saving measures mentioned, the projections indicate the district will see deficit spending in the two out-years that will cause it to spend down nearly all reserve balances by the end of 2012-13. The combined general fund ending balance is projected to fall from an estimated \$23.7 million at the end of 2010-11 to \$5.8 million at the end of 2012-13. At that time, there will be \$5.5 million set aside for the district's 3% reserve, \$388,230 reserved for stores and cash in banks, and \$33,589 in other designations/reserves.

While the district has reserved \$5.6 million in its 2010-11 projected ending balance for revenue limit funding increases that may be taken back, the multi-year assumptions do not take into consideration the impact to the budget in the out-years should that occur. If the state imposes a mid-year cut in the current fiscal year, more significant expenditure reductions will need to be made to mitigate the impact on cash and fund balances in the following two years. If the \$5 million revenue limit cut is reinstated in 2010-11 as a mid-year cut, it will reduce the projected ending balance in the Unrestricted General Fund for the current year to \$16.4 million and the ending balance for 2011-12 will be projected at \$12.6 million. The ending balance for the 2012-13 fiscal year with this scenario, would be a about \$740,000. The district would need to implement approximately \$5.0 million in expenditure reductions to maintain a positive ending balance and meet the 3% reserve requirement.

If a \$5 million revenue limit cut is imposed as both a mid-year cut to the current year and as a cut for 2011-12, then the district would see a projected ending balance in 2011-12 of \$7.5 million in its Unrestricted General Fund. This would be just \$1.9 million above its 3% reserve requirement for that year. For the 2012-13 fiscal year, the district could end the year with a negative ending balance of \$4.3 million and no 3% reserve. In this scenario, Hemet Unified would need to implement a minimum of \$10 million in expenditure cuts in the 2012-13 fiscal year in order to remain fiscally solvent.

Should either of these situations arise, the Governing Board may want to revisit many of the proposed expenditure reductions that have been suggested, but not implemented in the past several years. A list of some of those reductions and a very preliminary estimate of potential savings can be found on the following page.

As the district opens up budget discussions for the 2011-12 fiscal year, the multi-year assumptions presented in this report will be re-evaluated and modified based on current year spending and information provided in the Governor's January budget for the Second Interim report that will be presented in March.

## **Enrollment and ADA**

Enrollment is projected to be flat for the three-year period of the multi-year projections.

## **Certification**

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





## Budget Reduction Suggestions from Prior Years - Not Implemented

<u>Items</u>	<u>FTE</u>	<u>Funding Source</u>		<u>Comments</u>
		Unrestricted or ARRA SFSF	Restricted or Other ARRA	
Reduce Professional Development Center	7.25	\$ 500,000		6th period assignments, clerical, coaches
Elementary Band & Chorus	6.20	475,000		Paid for with ARRA funds
Elementary Prep Time	33.08	2,900,000		Unrestricted General Fund
Board Scholarship Program		10,000		
HS Librarians	3.00	325,000		ARRA - SFSF
Deliver HIV/STD instruction in-house		50,000		
School Security /SRO's		1,000,000		ARRA - SFSF
Classified Support Staff	40.00		1,800,000	Title I/EIA Carry Over
Reduce stipends and lower level athletic prgms		100,000		Unrestricted General Fund
Freeze step and column		2,000,000		
Reduce extra curricular budgets		TBD		
Redefine secondary prep to eliminate comp		TBD		
Athletic Budgets		1,000,000		
Counseling Ratios		TBD		
		<b>\$ 8,360,000</b>	<b>\$ 1,800,000</b>	
<b>Total General Fund</b>			<b>\$ 10,160,000</b>	



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# Summaries and Reports

- A. ....General Fund Summaries
- B. ....Cash Flow Projection
- C. ....Multi-Year Projections
- D. ....Commitment to Fiscal Solvency Form



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**Unrestricted General Fund Summary  
2010-11 First Interim**

	<b>2009-10 Unaudited Actuals</b>	<b>2010-11 Adopted Budget</b>	<b>2010-11 Revised Budget 10/31</b>	<b>2010-11 First Interim Revisions</b>	<b>2010-11 First Interim Revised Budget</b>
<b>Revenues</b>					
Revenue Limit Sources	\$ 104,812,926	\$ 101,786,602	\$ 101,786,602	\$ 4,252,352	\$ 106,038,954
Federal Revenue	1,393,018	473,163	473,163	-	473,163
State Revenue	14,726,721	14,788,474	14,788,474	(365,171)	14,423,303
Local Revenue	3,482,825	2,914,686	2,292,362	656,319	2,948,681
<b>Total Revenues</b>	<b>\$ 124,415,490</b>	<b>\$ 119,962,925</b>	<b>\$ 119,340,601</b>	<b>\$ 4,543,500</b>	<b>\$ 123,884,101</b>
<b>Expenditures</b>					
Certificated Salaries	66,241,520	59,439,473	59,574,074	636,900	60,210,974
Classified Salaries	14,696,409	13,738,269	13,371,705	500,000	13,871,705
Employee Benefits	21,964,657	20,144,779	20,398,883	346,569	20,745,452
Books and Supplies	2,499,116	2,337,057	2,016,561	15,620	2,032,181
Services & Operating Exp	12,531,795	11,911,403	12,419,679	523,035	12,942,714
Capital Outlay	84,094	11,600	650,023	-	650,023
Indirect Costs/Debt Srvc	(3,103,951)	(2,098,002)	(2,269,625)	-	(2,269,625)
\$ -					
<b>Total Expenditures</b>	<b>\$ 114,913,640</b>	<b>\$ 105,484,579</b>	<b>\$ 106,161,300</b>	<b>\$ 2,022,124</b>	<b>\$ 108,183,424</b>
<b>Excess (Deficiency)</b>	<b>\$ 9,501,850</b>	<b>\$ 14,478,346</b>	<b>\$ 13,179,301</b>	<b>\$ 2,521,376</b>	<b>\$ 15,700,677</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	19,405	96,773	719,097	-	719,097
Transfers Out/Other Uses	1,262,098	1,230,000	1,235,572	-	1,235,572
Contributions	(8,638,343)	(10,339,401)	(10,339,401)	900,885	(9,438,516)
<b>Total Other Sources (Uses)</b>	<b>\$ (9,881,036)</b>	<b>\$ (11,472,628)</b>	<b>\$ (10,855,876)</b>	<b>\$ 900,885</b>	<b>\$ (9,954,991)</b>
<b>Net Increase (Decrease)</b>	<b>\$ (379,186)</b>	<b>\$ 3,005,718</b>	<b>\$ 2,323,425</b>	<b>\$ 3,422,261</b>	<b>\$ 5,745,686</b>
<b>Beginning Fund Balance</b>	<b>\$ 16,107,206</b>	<b>\$ 13,376,504</b>	<b>\$ 15,728,020</b>	<b>\$ -</b>	<b>\$ 15,728,020</b>
<b>Ending Fund Balance</b>	<b>\$ 15,728,020</b>	<b>\$ 16,382,222</b>	<b>\$ 18,051,445</b>	<b>\$ 3,422,261</b>	<b>\$ 21,473,706</b>
Stores	228,868	313,312	313,312	(50,082)	263,230
Revolving Cash	25,000	25,000	25,000	-	25,000
PrePaid Expenses	152,823	-	-	-	-
3% Reserve	5,400,000	6,478,996	8,576,416	(3,252,542)	5,323,874
Designated/Restricted Balances	9,921,329	9,564,914	9,136,717	6,724,885	15,861,602
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Restricted General Fund Summary  
2010-11 First Interim**

	<b>2009-10 Unaudited Actuals</b>	<b>2010-11 Adopted Budget</b>	<b>2010-11 Revised Budget 10/31</b>	<b>2010-11 First Interim Revisions</b>	<b>2010-11 First Interim Revised Budget</b>
<b>Revenues</b>					
Revenue Limit Sources	\$ 4,409,100	\$ 3,795,901	\$ 3,795,901	\$ 1,100,885	\$ 4,896,786
Federal Revenue	20,965,495	14,502,620	22,115,736	(3,597,817)	18,517,919
State Revenue	7,517,028	7,009,074	7,474,054	145,165	7,619,219
Local Revenue	19,867,348	19,144,912	19,563,868	(537,628)	19,026,240
<b>Total Revenues</b>	<b>\$ 52,758,971</b>	<b>\$ 44,452,507</b>	<b>\$ 52,949,559</b>	<b>\$ (2,889,395)</b>	<b>\$ 50,060,164</b>
<b>Expenditures</b>					
Certificated Salaries	19,485,658	18,111,080	21,836,396	(3,647,817)	18,188,579
Classified Salaries	16,033,305	15,760,947	16,543,953	(240,000)	16,303,953
Employee Benefits	11,144,687	11,095,252	11,412,927	10,000	11,422,927
Books and Supplies	3,872,098	4,315,949	7,303,836	218,529	7,522,365
Services & Operating Exp	5,393,038	6,144,929	7,111,244	33,810	7,145,054
Capital Outlay	601,117	245,682	783,513	-	783,513
Indirect Costs/Debt Svc	7,259,214	6,133,990	6,642,924	-	6,642,924
<b>Total Expenditures</b>	<b>\$ 63,789,117</b>	<b>\$ 61,807,829</b>	<b>\$ 71,634,793</b>	<b>\$ (3,625,478)</b>	<b>\$ 68,009,315</b>
<b>Excess (Deficiency)</b>	<b>\$ (11,030,146)</b>	<b>\$ (17,355,322)</b>	<b>\$ (18,685,234)</b>	<b>\$ 736,083</b>	<b>\$ (17,949,151)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	166,905	227,361	227,361	-	227,361
Transfers Out/Other Uses	-	-	-	-	-
Contributions	8,638,343	10,339,401	10,339,401	(900,885)	9,438,516
<b>Total Other Sources (Uses)</b>	<b>\$ 8,805,248</b>	<b>\$ 10,566,762</b>	<b>\$ 10,566,762</b>	<b>\$ (900,885)</b>	<b>\$ 9,665,877</b>
<b>Net Increase (Decrease)</b>	<b>\$ (2,224,898)</b>	<b>\$ (6,788,560)</b>	<b>\$ (8,118,472)</b>	<b>\$ (164,802)</b>	<b>\$ (8,283,274)</b>
<b>Beginning Fund Balance</b>	<b>\$ 12,756,783</b>	<b>\$ 9,725,649</b>	<b>\$ 10,531,885</b>	<b>\$ -</b>	<b>\$ 10,531,885</b>
<b>Ending Fund Balance</b>	<b>\$ 10,531,885</b>	<b>\$ 2,937,089</b>	<b>\$ 2,413,413</b>	<b>\$ (164,802)</b>	<b>\$ 2,248,611</b>
Stores	-	-	-	-	-
Revolving Cash	-	-	-	-	-
PrePaid Expenses	-	-	-	-	-
3% Reserve	-	-	-	-	-
Designated/Restricted Balances	10,531,885	2,937,089	2,413,413	(164,802)	2,248,611
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Combined General Fund Summary  
2010-11 First Interim**

	<b>2009-10 Unaudited Actuals</b>	<b>2010-11 Adopted Budget</b>	<b>2010-11 Revised Budget 10/31</b>	<b>2010-11 First Interim Revisions</b>	<b>2010-11 First Interim Revised Budget</b>
<b>Revenues</b>					
Revenue Limit Sources	\$ 109,222,026	\$ 105,582,503	\$ 105,582,503	\$ 5,353,237	\$ 110,935,740
Federal Revenue	22,358,513	14,975,783	22,588,899	(3,597,817)	18,991,082
State Revenue	22,243,749	21,797,548	22,262,528	(220,006)	22,042,522
Local Revenue	23,350,173	22,059,598	21,856,230	118,691	21,974,921
<b>Total Revenues</b>	<b>\$ 177,174,461</b>	<b>\$ 164,415,432</b>	<b>\$ 172,290,160</b>	<b>\$ 1,654,105</b>	<b>\$ 173,944,265</b>
<b>Expenditures</b>					
Certificated Salaries	\$ 85,727,178	\$ 77,550,553	\$ 81,410,470	\$ (3,010,917)	78,399,553
Classified Salaries	30,729,714	29,499,216	29,915,658	260,000	30,175,658
Employee Benefits	33,109,344	31,240,031	31,811,810	356,569	32,168,379
Books and Supplies	6,371,214	6,653,006	9,320,397	234,149	9,554,546
Services & Operating Exp	17,924,833	18,056,332	19,530,923	556,845	20,087,768
Capital Outlay	685,211	257,282	1,433,536	-	1,433,536
Indirect Costs/Debt Srvc	4,155,263	4,035,988	4,373,299	-	4,373,299
<b>Total Expenditures</b>	<b>\$ 178,702,757</b>	<b>\$ 167,292,408</b>	<b>\$ 177,796,093</b>	<b>\$ (1,603,354)</b>	<b>\$ 176,192,739</b>
<b>Excess (Deficiency)</b>	<b>\$ (1,528,296)</b>	<b>\$ (2,876,976)</b>	<b>\$ (5,505,933)</b>	<b>\$ 3,257,459</b>	<b>\$ (2,248,474)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	\$ 186,310	\$ 324,134	\$ 946,458	\$ -	946,458
Transfers Out/Other Uses	1,262,098	1,230,000	1,235,572	-	1,235,572
Contributions	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ (1,075,788)</b>	<b>\$ (905,866)</b>	<b>\$ (289,114)</b>	<b>\$ -</b>	<b>\$ (289,114)</b>
<b>Net Increase (Decrease)</b>	<b>\$ (2,604,084)</b>	<b>\$ (3,782,842)</b>	<b>\$ (5,795,047)</b>	<b>\$ 3,257,459</b>	<b>\$ (2,537,588)</b>
<b>Beginning Fund Balance</b>	<b>\$ 28,863,989</b>	<b>\$ 23,102,153</b>	<b>\$ 26,259,905</b>	<b>\$ -</b>	<b>\$ 26,259,905</b>
<b>Ending Fund Balance</b>	<b>\$ 26,259,905</b>	<b>\$ 19,319,311</b>	<b>\$ 20,464,858</b>	<b>\$ 3,257,459</b>	<b>\$ 23,722,317</b>
Stores	\$ 228,868	\$ 313,312	\$ 313,312	\$ (50,082)	263,230
Revolving Cash	25,000	25,000	25,000	-	25,000
PrePaid Expenses	152,823	-	-	-	-
3% Reserve	5,400,000	6,478,996	8,576,416	(3,252,542)	5,323,874
Designated/Restricted Balances	20,453,214	12,502,003	11,550,130	6,560,083	18,110,213
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





**HEMET UNIFIED SCHOOL DISTRICT  
2010-11 First Interim  
Combined General Fund Cash Flow**

		<b>JULY Actuals</b>	<b>AUG Actuals</b>	<b>SEPT Actuals</b>	<b>OCT Actuals</b>	<b>NOV Projected</b>	<b>DEC Projected</b>	<b>JAN Projected</b>	<b>FEB Projected</b>							
<b>A. BEGINNING CASH</b>		<b>9,594,033.07</b>	<b>26,482,945.72</b>	<b>30,212,582.32</b>	<b>29,085,520.56</b>	<b>21,674,360.05</b>	<b>22,137,924.30</b>	<b>45,982,794.64</b>	<b>53,193,837.37</b>							
<b>B. RECEIPTS:</b>																
Revenue Limit																
State Aid 8011	8011	0.00	6,211,988.00	7.15%	6,645,083.00	7.65%	4,870,863.00	5.60%	8,394,402.00	9.66%	16,788,804.00	19.32%	8,394,402.00	9.66%	791,188.00	0.91%
Property Tax	8020-8089	0.00	1,543,145.59	6.43%	0.00	0.00%	2,890,801.66	12.05%	0.00	0.00%	12,799,412.00	53.33%	6,153,771.30	25.64%	0.00	0.00%
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%	0.00	0.00%
Other RL	8091-8099	29,542.75	30,234.92	88.48%	(34,912.53)	-102.16%	14,609.28	42.75%	16,503.41	48.29%	19,866.97	58.14%	16,398.30	47.99%	22,179.41	64.90%
Federal Revenues	8100-8299	2,259,254.31	90,889.57	0.48%	3,090,123.97	16.27%	1,266,800.60	6.67%	524,073.50	2.76%	1,119,959.46	5.90%	2,427,387.24	12.78%	2,216,800.05	11.67%
Other State Revenues	8300-8599	0.00	77,755.00	0.35%	257,326.20	1.17%	197,380.03	0.90%	3,316,964.24	15.05%	5,414,549.88	24.56%	2,744,385.55	12.45%	803,387.03	3.64%
Other Local Revenues	8600-8799	55,297.85	123,170.62	0.56%	58,346.54	0.27%	342,851.84	1.56%	2,026,632.14	9.22%	1,651,721.40	7.52%	2,427,840.58	11.05%	423,802.86	1.93%
Transfers In/Other Sources	8910-8979	0.00	0.00	0.00%	622,323.75	65.75%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL RECEIPTS</b>		<b>2,344,094.91</b>	<b>8,077,183.70</b>	<b>10,638,290.93</b>	<b>9,583,306.41</b>	<b>14,278,575.29</b>	<b>37,794,313.71</b>	<b>22,164,184.97</b>	<b>4,257,357.35</b>							
<b>C. DISBURSEMENTS</b>																
Certificated Salaries	1000-1999	854,100.86	812,317.17	1.04%	7,434,153.33	9.48%	7,661,842.67	9.77%	7,637,219.22	9.74%	7,570,499.92	9.66%	7,455,545.22	9.51%	7,578,048.31	9.67%
Classified Salaries	2000-2999	1,389,927.02	1,494,717.78	4.95%	2,780,635.26	9.21%	2,603,489.40	8.63%	2,771,155.67	9.18%	2,865,526.50	9.50%	2,620,789.88	8.69%	2,552,352.55	8.46%
Employee Benefits	3000-3999	1,589,939.75	2,060,858.91	6.41%	3,446,743.67	10.71%	2,742,685.26	8.53%	2,821,086.82	8.77%	2,832,069.77	8.80%	2,758,966.54	8.58%	2,892,919.18	8.99%
Books & Supplies	4000-4999	56,129.09	789,746.26	8.27%	675,456.33	7.07%	433,051.89	4.53%	539,038.78	5.64%	521,183.50	5.45%	443,703.46	4.64%	537,811.34	5.63%
Services & Operating Expenses	5000-5999	2,382,083.61	1,418,810.59	7.06%	1,777,740.55	8.85%	1,465,186.32	7.29%	1,423,956.61	7.09%	942,201.24	4.69%	1,482,862.33	7.39%	915,729.20	4.56%
Capital Outlays	6000-6999	91,141.90	33,410.00	2.33%	39,948.68	2.79%	120,855.53	8.43%	29,175.72	2.04%	3,202.64	0.22%	244,233.75	17.04%	70,950.04	4.95%
Other Outgo	7100-7299/7400-7499	288,985.87	211,005.60	4.35%	1,689,358.30	34.81%	203,122.66	4.18%	266,563.83	5.49%	476,906.92	9.83%	89,177.72	1.84%	280,134.35	5.77%
Indirect Costs	7300-7399	0.00	(6,000.00)	1.25%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Transfers Out/Other Uses	7610-7699	0.00	0.00	0.00%	0.00	0.00%	1,235,571.72	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL DISBURSEMENTS</b>		<b>6,652,308.10</b>	<b>6,814,866.31</b>	<b>17,844,036.12</b>	<b>16,465,805.45</b>	<b>15,488,196.65</b>	<b>15,211,590.49</b>	<b>15,095,278.90</b>	<b>14,827,944.97</b>							
<b>D. TAX ANTICIPATION NOTES</b>																
2009-10 Mid Yr TRANS	9640	(7,555,000.00)	(5,288,500.00)	(2,266,500.00)	-	-	-	0.00	-							
Jul 2010 TRANS	9640	14,910,000.00	-	-	-	-	-	0.00	(7,455,000.00)							
2010-11 Mid Yr TRANS	9640	-	-	-	-	-	-	0.00	-							
<b>TRANS TOTAL</b>		<b>7,355,000.00</b>	<b>(5,288,500.00)</b>	<b>(2,266,500.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00</b>	<b>(7,455,000.00)</b>							
<b>E. INTERFUND LOANS</b>	9311/9611	-	-	-	(300,000.00)	-	-	0.00	-							
<b>F. PRIOR YEAR TRANSACTIONS</b>																
Accounts Receivable	15,883,096.76	41.51%	8,807,022.13	23.02%	8,019,743.14	20.96%	1,153,077.02	3.01%	1,673,185.61	4.37%	1,265,145.14	3.31%	142,636.33	0.37%	146,932.65	0.38%
Accounts Payable/Def Rev	2,040,970.92	32.00%	1,051,202.92	16.48%	(325,440.29)	-5.10%	1,381,738.49	21.67%	0.00	0.00%	2,998.02	0.05%	499.67	0.01%	0.00	0.00%
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>13,842,125.84</b>	<b>7,755,819.21</b>	<b>8,345,183.43</b>	<b>(228,661.47)</b>	<b>1,673,185.61</b>	<b>1,262,147.12</b>	<b>142,136.66</b>	<b>146,932.65</b>							
<b>G. NET INCOME (B - C + D + E + F)</b>		<b>16,888,912.65</b>	<b>3,729,636.60</b>	<b>(1,127,061.76)</b>	<b>(7,411,160.51)</b>	<b>463,564.25</b>	<b>23,844,870.34</b>	<b>7,211,042.73</b>	<b>(17,878,654.97)</b>							
<b>ENDING CASH (A + G)</b>		<b>26,482,945.72</b>	<b>30,212,582.32</b>	<b>29,085,520.56</b>	<b>21,674,360.05</b>	<b>22,137,924.30</b>	<b>45,982,794.64</b>	<b>53,193,837.37</b>	<b>35,315,182.40</b>							

GALAXY

24-Nov

**HEMET UNIFIED SCHOOL DISTRICT  
2010-11 First Interim  
Combined General Fund Cash Flow**

		<b>MARCH Projected</b>	<b>APRIL Projected</b>	<b>MAY Projected</b>	<b>JUNE Projected</b>	<b>ACCRUALS Projected</b>	<b>TOTAL</b>					
<b>A. BEGINNING CASH</b>		<b>35,315,182.40</b>	<b>32,115,465.80</b>	<b>34,395,090.65</b>	<b>33,522,788.07</b>	<b>13,583,296.37</b>	<b>9,594,033.07</b>					
<b>B. RECEIPTS:</b>												
Revenue Limit												
State Aid 8011	8011	0.00	0.00%	10,760,161.00	12.38%	1,503,264.00	1.73%	0.00	0.00%	22,542,443.00	25.94%	86,902,598.00
Property Tax	8020-8089	0.00	0.00%	3,558,536.85	14.83%	7,625,823.88	31.78%	(10,630,055.01)	-44.29%	57,532.73	0.24%	23,998,969.00
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
Other RL	8091-8099	(32,004.70)	-93.65%	12,745.56	37.30%	(16,346.58)	-47.83%	36,897.49	107.97%	(81,541.28)	-238.61%	34,173.00
Federal Revenues	8100-8299	1,230,285.72	6.48%	1,385,811.96	7.30%	337,468.70	1.78%	3,777,816.70	19.89%	(735,589.78)	-3.87%	18,991,082.00
Other State Revenues	8300-8599	726,338.29	3.30%	2,559,382.99	11.61%	896,087.32	4.07%	1,290,179.17	5.85%	3,758,786.30	17.05%	22,042,522.00
Other Local Revenues	8600-8799	3,358,219.98	15.28%	1,360,419.86	6.19%	4,412,176.82	20.08%	913,664.40	4.16%	4,820,776.11	21.94%	21,974,921.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	324,134.25	34.25%	946,458.00
<b>TOTAL RECEIPTS</b>		<b>5,282,839.29</b>	<b>19,637,058.22</b>	<b>14,758,474.14</b>	<b>(4,611,497.25)</b>	<b>30,686,541.33</b>	<b>174,890,723.00</b>					
<b>C. DISBURSEMENTS</b>												
Certificated Salaries	1000-1999	7,802,398.81	9.95%	7,621,338.94	9.72%	7,614,381.34	9.71%	7,824,814.75	9.98%	532,892.46	0.68%	78,399,553.00
Classified Salaries	2000-2999	2,836,987.93	9.40%	2,769,660.57	9.18%	2,724,620.95	9.03%	2,595,257.75	8.60%	170,536.74	0.57%	30,175,658.00
Employee Benefits	3000-3999	2,715,607.86	8.44%	2,868,268.79	8.92%	2,772,348.23	8.62%	2,408,844.88	7.49%	258,039.34	0.80%	32,168,379.00
Books & Supplies	4000-4999	431,838.15	4.52%	564,691.85	5.91%	470,422.81	4.92%	659,699.73	6.90%	3,431,772.81	35.92%	9,554,546.00
Services & Operating Expenses	5000-5999	1,375,815.86	6.85%	1,387,316.53	6.91%	1,702,621.05	8.48%	1,900,496.49	9.46%	1,912,957.62	9.52%	20,087,768.00
Capital Outlays	6000-6999	132,616.90	9.25%	331,542.25	23.13%	92,831.83	6.48%	198,925.35	13.88%	44,701.41	3.12%	1,433,636.00
Other Outgo	7100-7299/7400-7499	404,907.09	8.34%	254,447.29	5.24%	410,508.29	8.46%	278,680.36	5.74%	(183.28)	0.00%	4,853,615.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	(474,312.05)	98.75%	(3.95)	0.00%	(480,316.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.28	0.00%	1,235,572.00
<b>TOTAL DISBURSEMENTS</b>		<b>15,700,172.60</b>	<b>15,797,266.22</b>	<b>15,787,734.50</b>	<b>15,392,397.26</b>	<b>6,350,713.43</b>	<b>177,428,311.00</b>					
<b>D. TAX ANTICIPATION NOTES</b>												
2009-10 Mid Yr TRANS	9640	-	-	-	-	-	(15,110,000.00)					
Jul 2010 TRANS	9640	(7,455,000.00)	-	-	-	-	0.00					
2010-11 Mid Yr TRANS	9640	15,000,000.00	-	-	-	(15,000,000.00)	0.00					
<b>TRANS TOTAL</b>		<b>7,545,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(15,000,000.00)</b>	<b>(15,110,000.00)</b>					
<b>E. INTERFUND LOANS</b>	9311/9611	-	-	300,000.00	-	100.00%	0.00					
<b>F. PRIOR YEAR TRANSACTIONS</b>												
Accounts Receivable		47,369.74	0.12%	(5,691.60)	-0.01%	106,976.42	0.28%	110,871.86	0.29%	912,495.80	2.38%	38,262,861.00000
Accounts Payable/Def Rev		374,753.03	5.88%	1,554,475.55	24.37%	250,018.64	3.92%	46,469.05	0.73%	0.00	0.00%	6,377,686.00000
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>(327,383.29)</b>	<b>(1,560,167.15)</b>	<b>(143,042.22)</b>	<b>64,402.81</b>	<b>912,495.80</b>	<b>31,885,175.00</b>					
<b>G. NET INCOME (B - C + D+ E + F)</b>		<b>(3,199,716.60)</b>	<b>2,279,624.85</b>	<b>(872,302.58)</b>	<b>(19,939,491.70)</b>	<b>10,248,323.70</b>	<b>14,237,587.00</b>					
<b>ENDING CASH (A + G)</b>		<b>32,115,465.80</b>	<b>34,395,090.65</b>	<b>33,522,788.07</b>	<b>13,583,296.37</b>	<b>23,831,620.07</b>	<b>23,831,620.07</b>					

GALAXY

24-Nov

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

DESCRIPTION	Audited Actuals 2008-09	Audited Actuals 2009-10	Percent of Change %	First Interim 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)	22,049.57	20,811.17	-5.62%	20,600.67	-1.01%	20,600.67	0.00%	20,600.67	0.00%
<i>(excluding County and Charter)</i>									
<b>REVENUES</b>									
REVENUE LIMIT	\$121,366,983	\$104,812,926	-13.64%	\$106,038,954	1.17%	\$105,714,560	-0.31%	\$105,714,560	0.00%
FEDERAL	\$524,384	\$1,393,018	165.65%	\$473,163	-66.03%	\$473,163	0.00%	\$473,163	0.00%
STATE	\$16,825,934	\$14,726,721	-12.48%	\$14,423,303	-2.06%	\$14,423,303	0.00%	\$15,888,571	10.16%
LOCAL	\$5,343,879	\$3,482,825	-34.83%	\$2,948,681	-15.34%	\$2,948,681	0.00%	\$2,948,681	0.00%
CONTRIBUTIONS	(\$7,505,699)	(\$8,638,343)	15.09%	(\$9,438,516)	9.26%	(\$12,238,516)	29.67%	(\$12,738,516)	4.09%
<b>REVENUE TOTALS</b>	<b>\$136,555,481</b>	<b>\$115,777,147</b>	<b>-15.22%</b>	<b>\$114,445,585</b>	<b>-1.15%</b>	<b>\$111,321,191</b>	<b>-2.73%</b>	<b>\$112,286,459</b>	<b>0.87%</b>
<b>EXPENDITURES</b>									
Certificated Salaries	\$72,820,260	\$66,241,520	-9.03%	\$60,210,974	-9.10%	\$61,174,350	1.60%	\$68,205,338	11.49%
Classified Salaries	\$17,213,690	\$14,696,409	-14.62%	\$13,871,705	-5.61%	\$14,319,957	3.23%	\$15,828,777	10.54%
Benefits	\$25,519,736	\$21,964,657	-13.93%	\$20,745,452	-5.55%	\$21,801,980	5.09%	\$24,063,356	10.37%
Books & Supplies	\$3,691,486	\$2,499,116	-32.30%	\$2,032,181	-18.68%	\$3,164,125	55.70%	\$2,482,213	-21.55%
Contracts & Services	\$14,349,055	\$12,531,795	-12.66%	\$12,942,714	3.28%	\$15,250,451	17.83%	\$14,182,363	-7.00%
Capital Outlay	\$342,807	\$84,094	-75.47%	\$650,023	672.97%	\$150,023	-76.92%	\$50,023	-66.66%
Other Outgo	\$107,717	\$34,361	-68.10%	\$42,230	22.90%	\$0	-100.00%	\$0	#DIV/0!
Support Costs	(\$2,221,646)	(\$3,138,312)	41.26%	(\$2,311,855)	-26.33%	(\$1,973,929)	-14.62%	(\$1,897,989)	-3.85%
<b>Total Expenditures</b>	<b>\$131,823,105</b>	<b>\$114,913,640</b>	<b>-12.83%</b>	<b>\$108,183,424</b>	<b>-5.86%</b>	<b>\$113,886,957</b>	<b>5.27%</b>	<b>\$122,914,081</b>	<b>7.93%</b>
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	\$315,714	\$19,405	-93.85%	\$719,097	3605.73%	\$0	-100.00%	\$0	#DIV/0!
Transfers Out & Other Uses	\$839,824	\$1,262,098	50.28%	\$1,235,572	-2.10%	\$1,230,000	-0.45%	\$1,230,000	0.00%
<b>Total Expenditures &amp; Uses</b>	<b>\$132,662,929</b>	<b>\$116,175,738</b>	<b>-12.43%</b>	<b>\$109,418,996</b>	<b>-5.82%</b>	<b>\$115,116,957</b>	<b>5.21%</b>	<b>\$124,144,081</b>	<b>7.84%</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$4,208,266</b>	<b>(\$379,186)</b>	<b>-109.01%</b>	<b>\$5,745,686</b>	<b>-1615.27%</b>	<b>(\$3,795,766)</b>	<b>-166.06%</b>	<b>(\$11,857,622)</b>	<b>212.39%</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	\$11,898,940	\$16,107,206	35.37%	\$15,728,020	-2.35%	\$21,473,706	36.53%	\$17,677,940	-17.68%
Ending Balance	\$16,107,206	\$15,728,020	-2.35%	\$21,473,706	36.53%	\$17,677,940	-17.68%	\$5,820,318	-67.08%
<b>Reserve Amounts:</b>									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$313,312	\$228,868		\$263,230		\$263,230		\$263,230	
<b>Designated for Economic Uncert.</b>	<b>\$5,825,000</b>	<b>\$5,400,000</b>		<b>\$5,323,874</b>		<b>\$5,368,267</b>		<b>\$5,498,499</b>	
Prepaid Expenditures	\$1,351,464	\$152,823		\$0		\$0		\$0	
Legally Restricted Balances	\$0	\$0		\$0		\$0		\$0	
Unrestricted Carry Over Balances	\$8,592,430	\$3,824,073		\$1,678,507		\$1,678,507		\$33,589	
Reserve for ARRA funded expenses	\$0	\$6,097,255		\$7,245,591		\$3,797,817		\$0	
Reserve - 2010-11 Rev Limit Oct Increase	\$0	\$0		\$5,609,416		\$5,609,416		\$0	
Reserve for 2012-13 Expenses	\$0	\$0		\$1,328,088		\$935,703		\$0	
Unappropriated	(\$0)	\$1		(\$0)		(\$0)		(\$0)	
<b>Total EFB</b>	<b>\$16,107,206</b>	<b>\$15,728,020</b>		<b>\$21,473,706</b>		<b>\$17,677,940</b>		<b>\$5,820,318</b>	

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

DESCRIPTION	Audited Actuals 2008-09	Audited Actuals 2009-10	Percent of Change %	First Interim 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
<b>REVENUES</b>									
REVENUE LIMIT	\$5,805,372	\$4,409,100	-24.05%	\$4,896,786	11.06%	\$4,881,606	-0.31%	\$4,881,606	0.00%
FEDERAL	\$21,665,912	\$20,965,495	-3.23%	\$18,517,919	-11.67%	\$18,546,866	0.16%	\$14,749,049	-20.48%
STATE	\$8,373,732	\$7,517,028	-10.23%	\$7,619,219	1.36%	\$7,509,219	-1.44%	\$7,509,219	0.00%
LOCAL	\$19,522,083	\$19,867,348	1.77%	\$19,026,240	-4.23%	\$18,603,221	-2.22%	\$18,603,221	0.00%
CONTRIBUTIONS	\$7,505,699	\$8,638,343	15.09%	\$9,438,516	9.26%	\$12,238,516	29.67%	\$12,738,516	4.09%
REVENUE TOTALS	\$62,872,798	\$61,397,314	-2.35%	\$59,498,680	-3.09%	\$61,779,428	3.83%	\$58,481,611	-5.34%
<b>EXPENDITURES</b>									
Certificated Salaries	\$17,328,875	\$19,485,657	12.45%	\$18,188,579	-6.66%	\$18,479,596	1.60%	\$16,688,072	-9.69%
Classified Salaries	\$14,905,448	\$16,033,305	7.57%	\$16,303,953	1.69%	\$16,338,511	0.21%	\$15,320,226	-6.23%
Benefits	\$10,082,956	\$11,144,686	10.53%	\$11,422,927	2.50%	\$11,459,608	0.32%	\$10,616,873	-7.35%
Books & Supplies	\$5,242,620	\$3,872,098	-26.14%	\$7,522,365	94.27%	\$6,532,635	-13.16%	\$5,882,843	-9.95%
Contracts & Services	\$4,552,743	\$5,393,038	18.46%	\$7,145,054	32.49%	\$4,837,373	-32.30%	\$4,837,373	0.00%
Capital Outlay	\$1,142,881	\$601,117	-47.40%	\$783,513	30.34%	\$283,513	-63.82%	\$37,831	-86.66%
Other Outgo	\$4,982,463	\$4,566,057	-8.36%	\$4,811,385	5.37%	\$4,300,000	-10.63%	\$4,238,000	-1.44%
Support Costs	\$1,722,773	\$2,693,158	56.33%	\$1,831,539	-31.99%	\$1,593,929	-12.97%	\$1,517,989	-4.76%
Total Expenditures	\$59,960,759	\$63,789,116	6.38%	\$68,009,315	6.62%	\$63,825,165	-6.15%	\$59,139,207	-7.34%
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	\$1,004,579	\$166,905	-83.39%	\$227,361	36.22%	\$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	\$63,789,116	4.73%	\$68,009,315	6.62%	\$63,825,165	-6.15%	\$59,139,207	-7.34%
NET INCREASE (DECREASE) IN FUND BALANCE	\$2,967,784	(\$2,224,897)	-174.97%	(\$8,283,274)	272.30%	(\$1,818,376)	-78.05%	(\$430,235)	-76.34%
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	\$9,788,999	\$12,756,782	30.32%	\$10,531,885	-17.44%	\$2,248,611	-78.65%	\$430,235	-80.87%
Ending Balance	\$12,756,783	\$10,531,885	-17.44%	\$2,248,611	-78.65%	\$430,235	-80.87%	\$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	\$8,700,087		\$2,248,611		\$430,235		\$0	
Designated	\$0	\$1,831,798		\$0		\$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	\$10,531,885		\$2,248,611		\$430,235		\$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 %	First Interim 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	20,811.17	-5.13%	20,600.67	-1.01%	20,600.67	0.00%	20,600.67	0.00%
<b>REVENUES</b>									
REVENUE LIMIT	\$127,172,355	\$109,222,026	-13.49%	\$110,935,740	1.57%	\$110,596,166	-0.31%	\$110,596,166	0.00%
FEDERAL	\$22,190,296	\$22,358,513	60.14%	\$18,991,082	-15.06%	\$19,020,029	0.15%	\$15,222,212	-19.97%
STATE	\$25,199,666	\$22,243,749	-25.83%	\$22,042,522	-0.90%	\$21,932,522	-0.50%	\$23,397,790	6.68%
LOCAL	\$24,865,962	\$23,350,173	23.46%	\$21,974,921	-5.89%	\$21,551,902	-1.93%	\$21,551,902	0.00%
CONTRIBUTIONS	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	\$199,428,279	\$177,174,461	-6.32%	\$173,944,265	-1.82%	\$173,100,619	-0.49%	\$170,768,070	-1.35%
<b>EXPENDITURES</b>									
Certificated Salaries	\$90,149,135	\$85,727,177	-2.03%	\$78,399,553	-8.55%	\$79,653,946	1.60%	\$84,893,410	6.58%
Classified Salaries	\$32,119,138	\$30,729,714	18.57%	\$30,175,658	-1.80%	\$30,658,468	1.60%	\$31,149,003	1.60%
Benefits	\$35,602,692	\$33,109,343	3.65%	\$32,168,379	-2.84%	\$33,261,588	3.40%	\$34,680,229	4.27%
Books & Supplies	\$8,934,106	\$6,371,214	-40.79%	\$9,554,546	49.96%	\$9,696,760	1.49%	\$8,365,056	-13.73%
Contracts & Services	\$18,901,798	\$17,924,833	16.83%	\$20,087,768	12.07%	\$20,087,824	0.00%	\$19,019,736	-5.32%
Capital Outlay	\$1,485,688	\$685,211	-78.09%	\$1,433,536	109.21%	\$433,536	-69.76%	\$87,854	-79.74%
Other Outgo	\$5,090,180	\$4,600,418	45.77%	\$4,853,615	5.50%	\$4,300,000	-11.41%	\$4,238,000	-1.44%
Support Costs	(\$498,873)	(\$445,154)	28.73%	(\$480,316)	7.90%	(\$380,000)	-20.89%	(\$380,000)	0.00%
Total Expenditures	\$191,783,864	\$178,702,756	0.73%	\$176,192,739	-1.40%	\$177,712,122	0.86%	\$182,053,288	2.44%
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	\$1,320,293	\$186,310	-83.54%	\$946,458	408.00%	\$227,361	-75.98%	\$227,361	0.00%
Transfers Out & Other Uses	\$1,788,658	\$1,262,098	-54.33%	\$1,235,572	-2.10%	\$1,230,000	-0.45%	\$1,230,000	0.00%
Total Expenditures & Uses	\$193,572,522	\$179,964,854	-0.11%	\$177,428,311	-1.41%	\$178,942,122	0.85%	\$183,283,288	2.43%
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	\$7,176,050	(\$2,604,083)	-125.82%	(\$2,537,588)	-2.55%	(\$5,614,142)	121.24%	(\$12,287,857)	118.87%
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	\$21,687,939	\$28,863,988	167.78%	\$26,259,905	-9.02%	\$23,722,317	-9.66%	\$18,108,175	-23.67%
Ending Balance	\$28,863,989	\$26,259,905	25.85%	\$23,722,317	-9.66%	\$18,108,175	-23.67%	\$5,820,318	-67.86%
Reserve Amounts:									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$313,312	\$228,868		\$263,230		\$263,230		\$263,230	
Designated for Economic Uncert.	\$5,825,000	\$5,400,000		\$5,323,874		\$5,368,267		\$5,498,499	
Prepaid Expenditures	\$1,465,104	\$152,823		\$0		\$0		\$0	
Legally Restricted Balances	\$9,573,250	\$8,700,087		\$2,248,611		\$430,235		\$0	
Designated - Unrestricted Carry Over	\$8,592,430	\$3,824,073		\$1,678,507		\$1,678,507		\$33,589	
Designated - Restricted Resources	\$3,069,893	\$1,831,798		\$0		\$0		\$0	
Reserve for ARRA funded expenses	\$0	\$6,097,255		\$7,245,591		\$3,797,817		\$0	
Reserve - 2010-11 Rev Limit Oct Increase	\$0	\$0		\$5,609,416		\$5,609,416		\$0	
Reserve for 2012-13 Expenses	\$0	\$0		\$1,328,088		\$935,703		\$0	
Unappropriated	\$0	\$1		\$0		\$0		\$0	
Total EFB	\$28,863,989	\$26,259,905		\$23,722,317		\$18,108,175		\$5,820,318	
% of Reserve (9770 and 9790)	3.01%	3.00%		3.00%		3.00%		3.00%	

Hemet Unified School District

Multi-year Projection Assumptions - 2010-11 First Interim

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
<b>2010-11</b>	<b>78,399,553</b>	<b>30,175,658</b>	<b>32,168,379</b>	<b>9,554,546</b>	<b>20,087,768</b>	<b>1,433,536</b>	<b>5,608,871</b>	<b>177,428,311</b>	<b>110,935,740</b>	<b>18,991,082</b>	<b>22,042,522</b>	<b>21,974,921</b>	<b>946,458</b>	<b>174,890,723</b>
<b>2011-12 Adjustments</b>														
<i>List separately:</i>								0						0
COLA								0						0
COLA Deficits								0						0
Step & Column	1,254,393	482,810	298,960					2,036,163						0
ADA Growth/(Decline)								0	(339,574)					(339,574)
Carry Over/One-Time Rev/Exp				136,642		(1,000,000)		(863,358)		(1,217,736)	(110,000)	(423,019)	(719,097)	(2,469,852)
F06 ARRA (IDEA, SFSF, Title I)	(2,054,329)	(698,452)	(1,158,154)	(989,730)	(2,307,737)			(7,208,402)		(2,551,134)				(2,551,134)
ARRA Jobs Bill	2,054,329	472,147	828,564					3,355,040		3,797,817				3,797,817
ARRA Expenses to F03		226,305	329,590	989,730	2,307,793			3,853,418						0
Unemployment Rate Increases			794,249					794,249						0
Indirect Costs/Debt Payments								(453,871)						0
<b>2011-12 TOTALS</b>	<b>79,653,946</b>	<b>30,658,468</b>	<b>33,261,588</b>	<b>9,691,188</b>	<b>20,087,824</b>	<b>433,536</b>	<b>5,155,000</b>	<b>178,941,550</b>	<b>110,596,166</b>	<b>19,020,029</b>	<b>21,932,522</b>	<b>21,551,902</b>	<b>227,361</b>	<b>173,327,980</b>
<b>2012-13 Adjustments</b>														
<i>List separately:</i>								0						0
COLA								0						0
COLA Deficit								0						0
Step & Column	1,274,464	490,535	308,563					2,073,562						0
ADA Growth/(Decline)								0						0
Carry Over/One-Time Rev/Exp				(1,326,132)	(1,068,088)	(345,682)		(2,739,902)						0
F06 ARRA Jobs Bill	(2,087,198)	(479,701)	(828,564)					(3,395,463)		(3,797,817)				(3,797,817)
ARRA Jobs to F03	2,087,198	479,701	828,564					3,395,463						0
Health/Library Techs from F06		(800,000)	(130,500)					(930,500)						0
Health/Library Techs to F03	0	800,000	130,500					930,500						0
CSR - End of Flexibility	3,965,000		1,110,078					5,075,078			1,465,268			1,465,268
Indirect Costs/Debt Payments								(67,000)						0
<b>2012-13 TOTALS</b>	<b>84,893,410</b>	<b>31,149,003</b>	<b>34,680,229</b>	<b>8,365,056</b>	<b>19,019,736</b>	<b>87,854</b>	<b>5,088,000</b>	<b>183,283,288</b>	<b>110,596,166</b>	<b>15,222,212</b>	<b>23,397,790</b>	<b>21,551,902</b>	<b>227,361</b>	<b>170,995,431</b>



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

School District Hemet Unified

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

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

<b>Projected Enrollment:</b>			
<i>District K-12 (including NPS and Community Day Schools)</i>	21,811	21,811	21,811
<i>Charter School</i>	456	456	456

<i>Declining Enrollment?</i>	<input checked="" type="radio"/> Yes <input type="radio"/> No	Yes <input type="radio"/> No <input checked="" type="radio"/>	Yes <input type="radio"/> No <input checked="" type="radio"/>
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<b>Projected P-2 ADA:</b>			
<i>District K-12 (Form AI, lines 1-4, Col. C)</i>	20,600.67	20,600.67	20,600.67
<i>County Supplement</i>	74.61	74.61	74.61
<i>Charter School</i>	437.76	437.76	437.76

<b>Projected Revenue Limit ADA:</b>			
<i>District K-12 (Form AI, lines 1-4, Col. D)</i>	20,665.99	20,600.67	20,600.67
<i>County Supplement</i>	74.61	74.61	74.61
<i>Charter School</i>	437.76	437.76	437.76

<i>Revenue Limit COLA</i>	-0.390%	0.000%	0.000%
<i>Deficit</i>	17.963%	17.963%	17.963%
<i>Ongoing RL reduction (3.85% of undeficit BRL or \$250/ADA, whichever is greater)</i>	\$ -	\$ -	\$ -

<b>Step/Column Increase:</b>			
<i>Certificated (Salaries only)</i>	\$ 1,181,786	\$ 1,254,393	\$ 1,274,464
<i>Classified (Salaries only)</i>	\$ 437,485	\$ 482,810	\$ 490,535

<b>Increase/Decrease over Prior Year (Include New Schools Opening):</b>			
<i># of Teachers (Increase/Decrease)</i>	-64		61
<i>Certificated (Salaries only)</i>	\$ (8,331,091)	\$ -	\$ 3,965,000
<i>Classified (Salaries only)</i>	\$ (772,931)	\$ -	\$ -
<i>Management (Salaries only)</i>	\$ (1,027,402)	\$ -	\$ -

<b>Negotiated/Projected Salary and Benefit Increase/Decrease</b>			
<i>Certificated Salaries</i>	\$ -	\$ -	\$ -
<i>Classified Salaries</i>	\$ -	\$ -	\$ 800,000
<i>Health/Welfare Benefits</i>	\$ -	\$ -	\$ 130,500

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

<b>Other Major Assumptions in Objects 4XXX-7XXX</b>		Assumes non-SpEd expenditures paid for by ARRA funds in 2011-12 will be transferred to the unrestricted general fund and IDEA ARRA expenditures will be transferred to restricted SpEd resources requiring an increased contributor.	decrease supplies by \$1.3 million; operating exp/services of \$1M (potentially security/SRO, staff dvlpmnt); and \$345K in capital equipment replacement when ending balance reserves are spent
<b>Other Major Assumptions in Objects 8XXX</b>	Assumes state will not reinstate additional 3.84% reduction to revenue limit (approx \$5.1 million included in RL calculation) equivalent amount held in reserves pending mid-year or 2011-12 take-back	Assumes state will not reinstate additional 3.84% reduction to revenue limit (approx \$5.1 million included in RL calculation); increase to contributions from F03 to F06 of \$2.8 million to compensate for loss of IDEA ARRA (SpEd encroachment) and decline in AV/redvlpmt funds used for debt service on capital outlay COPS	Assumes state will not reinstate additional 3.84% reduction to revenue limit (approx \$5.1 million included in RL calculation)

**Commitment to Fiscal Solvency**  
**Hemet Unified School District**

The Governing Board recognizes its responsibility to plan for and maintain the fiscal solvency of the District for the current and two subsequent fiscal years. The District anticipates it will have sufficient reserves to meet all current projected expenditures in 2011-12. The multi-year projections included unspecified reductions totaling listing of ongoing, or as noted, one-time, budget reductions for 2011-12. The multi-year financial projections include unspecified reductions totaling \$2.7 million in 2012-13. A list of potential budget reduction items is included on page 19 in the District's First Interim report. The District will implement these reductions in order to maintain fiscal solvency, and will submit an updated, detailed list of Board approved ongoing reductions for 2011-12 with the 2010-11 Second Interim Financial Report.

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Board Clerk

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Date



# **First Interim State SACS Forms**

**For the Period Ending October 31, 2010  
General Fund**

**Business Services**

December 7, 2010

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

Signed: \_\_\_\_\_  
District Superintendent or Designee

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: December 07, 2010

Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

X  POSITIVE CERTIFICATION

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

\_\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Pam Buckhout

Telephone: 951-765-5100

Title: Director, Fiscal Services

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

**Criteria and Standards Review Summary**

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2009-10) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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





Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	101,786,602.00	101,786,602.00	20,936,055.67	106,038,954.00	4,252,352.00	4.2%
2) Federal Revenue		8100-8299	473,163.00	473,163.00	314,664.00	473,163.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,788,474.00	14,788,474.00	344,116.00	14,423,303.00	(365,171.00)	-2.5%
4) Other Local Revenue		8600-8799	2,914,686.00	2,292,362.00	433,846.93	2,948,681.00	656,319.00	28.6%
5) TOTAL, REVENUES			119,962,925.00	119,340,601.00	22,028,682.60	123,884,101.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	59,439,473.00	59,574,074.00	12,981,824.77	60,210,974.00	(636,900.00)	-1.1%
2) Classified Salaries		2000-2999	13,738,269.00	13,371,705.00	4,220,930.87	13,871,705.00	(500,000.00)	-3.7%
3) Employee Benefits		3000-3999	20,144,779.00	20,398,883.00	6,263,893.32	20,745,452.00	(346,569.00)	-1.7%
4) Books and Supplies		4000-4999	2,337,057.00	2,016,561.00	761,853.80	2,032,181.00	(15,620.00)	-0.8%
5) Services and Other Operating Expenditures		5000-5999	11,911,403.00	12,419,679.00	6,217,140.30	12,942,714.00	(523,035.00)	-4.2%
6) Capital Outlay		6000-6999	11,600.00	650,023.00	115,367.16	650,023.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	41,362.00	42,230.00	0.00	42,230.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,139,364.00)	(2,311,855.00)	(672,783.42)	(2,311,855.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			105,484,579.00	106,161,300.00	29,888,226.80	108,183,424.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			14,478,346.00	13,179,301.00	(7,859,544.20)	15,700,677.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	96,773.00	719,097.00	622,323.75	719,097.00	0.00	0.0%
b) Transfers Out		7600-7629	1,230,000.00	1,235,572.00	1,235,571.72	1,235,572.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,339,401.00)	(10,339,401.00)	(3,446,467.00)	(9,438,516.00)	900,885.00	-8.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,472,628.00)	(10,855,876.00)	(4,059,714.97)	(9,954,991.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,005,718.00	2,323,425.00	(11,919,259.17)	5,745,686.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,376,504.00	15,728,020.04		15,728,020.04	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,376,504.00	15,728,020.04		15,728,020.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,376,504.00	15,728,020.04		15,728,020.04		
2) Ending Balance, June 30 (E + F1e)			16,382,222.00	18,051,445.04		21,473,706.04		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	313,312.00	313,312.00		263,230.49		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	6,478,996.00	8,576,416.50		5,323,874.31		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	9,564,914.00	9,135,218.48		15,861,601.24		
Site Discretionary C/O - Res 0001	0000	9780				649,142.00		
STAR Testing C/O - Res 0010	0000	9780				26,124.00		
Business Summit C/O - Res 0014	0000	9780				1,375.00		
MAA C/O - Res 0300	0000	9780				56,949.00		
Equip Replacement - Res 0301	0000	9780				5,978.00		
Prop & Liability - Res 0310	0000	9780				190,491.00		
E-Rate Projects - Res 0390	0000	9780				311,035.00		
Donations - Res 0600	0000	9780				30,940.00		
Reserve for mid-year/2011-12 RL redu	0000	9780				5,609,416.00		
Reserve for 2012 & 2013 Expenses (A	0000	9780				6,042,605.28		
Site Lottery C/O - Res 1101	1100	9780				406,473.00		
Reserve for 2012 & 2013 Expenses (A	1100	9780				2,531,072.96		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	1,498.06				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	81,505,540.00	81,564,232.00	17,727,934.00	86,902,598.00	5,338,366.00	6.5%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	21,436,969.00	21,436,969.00	0.00	21,436,969.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,325,000.00	1,325,000.00	1,141,278.60	1,325,000.00	0.00	0.0%
Prior Years' Taxes		8043	5,075,000.00	5,075,000.00	3,238,257.48	5,075,000.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	54,411.17	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,350,000.00)	(4,350,000.00)	0.00	(4,350,000.00)	0.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	65,000.00	65,000.00	0.00	112,000.00	47,000.00	72.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>105,457,509.00</b>	<b>105,516,201.00</b>	<b>22,161,881.25</b>	<b>110,901,567.00</b>	<b>5,385,366.00</b>	<b>5.1%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(3,795,901.00)	(3,795,901.00)	(1,265,300.00)	(4,896,786.00)	(1,100,885.00)	29.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	535,326.00	535,326.00	167,233.42	525,556.00	(9,770.00)	-1.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(410,332.00)	(469,024.00)	(127,759.00)	(491,383.00)	(22,359.00)	4.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>101,786,602.00</b>	<b>101,786,602.00</b>	<b>20,936,055.67</b>	<b>106,038,954.00</b>	<b>4,252,352.00</b>	<b>4.2%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	36,250.00	36,250.00	0.00	36,250.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	436,913.00	436,913.00	314,664.00	436,913.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>473,163.00</b>	<b>473,163.00</b>	<b>314,664.00</b>	<b>473,163.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	4,381,996.00	4,381,996.00	0.00	4,381,996.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,405,370.00	2,405,370.00	0.00	2,405,370.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	8,001,108.00	8,001,108.00	344,116.00	7,635,937.00	(365,171.00)	-4.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>14,788,474.00</b>	<b>14,788,474.00</b>	<b>344,116.00</b>	<b>14,423,303.00</b>	<b>(365,171.00)</b>	<b>-2.5%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	688.36	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	919.77	0.00	0.00	0.0%
Leases and Rentals		8650	240,000.00	240,000.00	159,096.31	240,000.00	0.00	0.0%
Interest		8660	270,000.00	270,000.00	28,157.96	270,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	1,005,000.00	1,005,000.00	3,905.66	1,005,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,399,686.00	777,362.00	241,078.87	1,433,681.00	656,319.00	84.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,914,686.00</b>	<b>2,292,362.00</b>	<b>433,846.93</b>	<b>2,948,681.00</b>	<b>656,319.00</b>	<b>28.6%</b>
<b>TOTAL, REVENUES</b>			<b>119,962,925.00</b>	<b>119,340,601.00</b>	<b>22,028,682.60</b>	<b>123,884,101.00</b>	<b>4,543,500.00</b>	<b>3.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	51,888,870.00	51,902,999.00	10,578,824.57	52,539,899.00	(636,900.00)	-1.2%
Certificated Pupil Support Salaries		1200	1,451,251.00	1,303,353.00	309,219.35	1,303,353.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,099,352.00	6,260,474.00	2,074,589.83	6,260,474.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	107,248.00	19,191.02	107,248.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>59,439,473.00</b>	<b>59,574,074.00</b>	<b>12,981,824.77</b>	<b>60,210,974.00</b>	<b>(636,900.00)</b>	<b>-1.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	181,262.00	183,614.00	167,894.01	183,614.00	0.00	0.0%
Classified Support Salaries		2200	4,027,415.00	3,837,538.00	1,232,256.16	4,087,538.00	(250,000.00)	-6.5%
Classified Supervisors' and Administrators' Salaries		2300	2,666,512.00	2,681,703.00	881,753.05	2,681,703.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,064,407.00	4,918,970.00	1,546,357.55	5,168,970.00	(250,000.00)	-5.1%
Other Classified Salaries		2900	1,798,673.00	1,749,880.00	392,670.10	1,749,880.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>13,738,269.00</b>	<b>13,371,705.00</b>	<b>4,220,930.87</b>	<b>13,871,705.00</b>	<b>(500,000.00)</b>	<b>-3.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,892,274.00	5,048,393.00	1,064,222.41	5,108,393.00	(60,000.00)	-1.2%
PERS		3201-3202	2,327,797.00	2,286,836.00	684,510.28	2,458,406.00	(171,570.00)	-7.5%
OASDI/Medicare/Alternative		3301-3302	1,861,160.00	1,846,027.00	476,124.80	1,846,027.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,968,701.00	9,063,562.00	3,475,136.53	9,188,331.00	(124,769.00)	-1.4%
Unemployment Insurance		3501-3502	526,882.00	525,328.00	123,807.47	525,328.00	0.00	0.0%
Workers' Compensation		3601-3602	1,112,300.00	1,110,364.00	261,213.77	1,110,364.00	0.00	0.0%
OPEB, Allocated		3701-3702	133,900.00	111,973.00	28,745.68	111,973.00	0.00	0.0%
OPEB, Active Employees		3751-3752	129,042.00	225,247.00	76,292.41	225,247.00	0.00	0.0%
PERS Reduction		3801-3802	192,723.00	180,653.00	92,104.22	170,883.00	9,770.00	5.4%
Other Employee Benefits		3901-3902	0.00	500.00	(18,264.25)	500.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>20,144,779.00</b>	<b>20,398,883.00</b>	<b>6,263,893.32</b>	<b>20,745,452.00</b>	<b>(346,569.00)</b>	<b>-1.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	200,000.00	209,544.00	173,117.03	209,544.00	0.00	0.0%
Books and Other Reference Materials		4200	7,182.00	17,102.00	3,462.51	17,102.00	0.00	0.0%
Materials and Supplies		4300	2,091,394.00	1,690,656.00	539,160.90	1,706,276.00	(15,620.00)	-0.9%
Noncapitalized Equipment		4400	38,481.00	99,259.00	46,113.36	99,259.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,337,057.00</b>	<b>2,016,561.00</b>	<b>761,853.80</b>	<b>2,032,181.00</b>	<b>(15,620.00)</b>	<b>-0.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	108,000.00	108,000.00	0.00	108,000.00	0.00	0.0%
Travel and Conferences		5200	96,722.00	111,776.00	27,483.93	111,776.00	0.00	0.0%
Dues and Memberships		5300	43,761.00	45,175.00	30,971.80	45,175.00	0.00	0.0%
Insurance		5400-5450	747,380.00	758,939.00	726,939.00	758,939.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,730,022.00	3,743,432.00	1,774,183.78	4,258,467.00	(515,035.00)	-13.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	609,584.00	864,510.00	214,965.74	864,510.00	0.00	0.0%
Transfers of Direct Costs		5710	1,061,187.00	1,083,163.00	87,274.53	1,083,163.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(106,597.00)	(111,342.00)	(12,868.92)	(111,342.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,482,433.00	4,664,852.00	3,003,361.25	4,672,852.00	(8,000.00)	-0.2%
Communications		5900	1,138,911.00	1,151,174.00	364,829.19	1,151,174.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,911,403.00</b>	<b>12,419,679.00</b>	<b>6,217,140.30</b>	<b>12,942,714.00</b>	<b>(523,035.00)</b>	<b>-4.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	5,593.00	2,600.00	5,593.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	11,600.00	572,912.00	41,248.43	572,912.00	0.00	0.0%
Equipment Replacement		6500	0.00	71,518.00	71,518.73	71,518.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			11,600.00	650,023.00	115,367.16	650,023.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,225.00	2,093.00	0.00	2,093.00	0.00	0.0%
Other Debt Service - Principal		7439	33,137.00	33,137.00	0.00	33,137.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			41,362.00	42,230.00	0.00	42,230.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,659,048.00)	(1,831,539.00)	(666,783.42)	(1,831,539.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(480,316.00)	(480,316.00)	(6,000.00)	(480,316.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(2,139,364.00)	(2,311,855.00)	(672,783.42)	(2,311,855.00)	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			105,484,579.00	106,161,300.00	29,888,226.80	108,183,424.00	(2,022,124.00)	-1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	96,773.00	96,773.00	0.00	96,773.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	622,324.00	622,323.75	622,324.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			96,773.00	719,097.00	622,323.75	719,097.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	715,000.00	715,000.00	715,000.00	715,000.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	5,572.00	5,571.72	5,572.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	515,000.00	515,000.00	515,000.00	515,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,230,000.00	1,235,572.00	1,235,571.72	1,235,572.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(10,339,401.00)	(10,339,401.00)	(3,446,467.00)	(9,438,516.00)	900,885.00	-8.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,339,401.00)	(10,339,401.00)	(3,446,467.00)	(9,438,516.00)	900,885.00	-8.7%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(11,472,628.00)	(10,855,876.00)	(4,059,714.97)	(9,954,991.00)	900,885.00	-8.3%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	3,795,901.00	3,795,901.00	1,265,300.00	4,896,786.00	1,100,885.00	29.0%
2) Federal Revenue		8100-8299	14,502,620.00	22,115,736.00	6,392,404.45	18,517,919.00	(3,597,817.00)	-16.3%
3) Other State Revenue		8300-8599	7,009,074.00	7,474,054.00	188,345.23	7,619,219.00	145,165.00	1.9%
4) Other Local Revenue		8600-8799	19,144,912.00	19,563,868.00	145,819.92	19,026,240.00	(537,628.00)	-2.7%
5) TOTAL, REVENUES			44,452,507.00	52,949,559.00	7,991,869.60	50,060,164.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	18,111,080.00	21,836,396.00	3,780,589.26	18,188,579.00	3,647,817.00	16.7%
2) Classified Salaries		2000-2999	15,760,947.00	16,543,953.00	4,047,838.59	16,303,953.00	240,000.00	1.5%
3) Employee Benefits		3000-3999	11,095,252.00	11,412,927.00	3,576,334.27	11,422,927.00	(10,000.00)	-0.1%
4) Books and Supplies		4000-4999	4,315,949.00	7,303,836.00	1,192,529.77	7,522,365.00	(218,529.00)	-3.0%
5) Services and Other Operating Expenditures		5000-5999	6,144,929.00	7,111,244.00	826,680.77	7,145,054.00	(33,810.00)	-0.5%
6) Capital Outlay		6000-6999	245,682.00	783,513.00	169,988.95	783,513.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,474,942.00	4,811,385.00	2,392,472.43	4,811,385.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,659,048.00	1,831,539.00	666,783.42	1,831,539.00	0.00	0.0%
9) TOTAL, EXPENDITURES			61,807,829.00	71,634,793.00	16,653,217.46	68,009,315.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,355,322.00)	(18,685,234.00)	(8,661,347.86)	(17,949,151.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	227,361.00	227,361.00	0.00	227,361.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	10,339,401.00	10,339,401.00	3,446,467.00	9,438,516.00	(900,885.00)	-8.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,566,762.00	10,566,762.00	3,446,467.00	9,665,877.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,788,560.00)	(8,118,472.00)	(5,214,880.86)	(8,283,274.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,725,649.00	10,531,884.65		10,531,884.65	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,725,649.00	10,531,884.65		10,531,884.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,725,649.00	10,531,884.65		10,531,884.65		
2) Ending Balance, June 30 (E + F1e)			2,937,089.00	2,413,412.65		2,248,610.65		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	2,276,295.00	2,065,353.31		1,900,551.31		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	548,994.00	348,059.34		348,059.34		
HTS Transpo Reserve	7230	9780				291,019.49		
SD/OI Transpo Reserve	7240	9780				5,009.87		
Rdvlpmnt Reserve for COPS Debt Ser	9010	9780				52,029.98		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, Revenue Limit Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	3,795,901.00	3,795,901.00	1,265,300.00	4,896,786.00	1,100,885.00	29.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>3,795,901.00</b>	<b>3,795,901.00</b>	<b>1,265,300.00</b>	<b>4,896,786.00</b>	<b>1,100,885.00</b>	<b>29.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	6,042,627.00	6,311,255.00	0.00	6,311,255.00	0.00	0.0%
Special Education Discretionary Grants		8182	437,836.00	437,970.00	0.00	437,970.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,059,587.00	1,161,191.00	74,432.56	1,161,191.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	5,904,990.00	13,072,110.00	6,007,529.46	9,274,293.00	(3,797,817.00)	-29.1%
Vocational and Applied Technology Education	3500-3699	8290	146,093.00	147,548.00	0.00	147,548.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	72,425.00	25,176.55	72,425.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	911,487.00	913,237.00	285,265.88	1,113,237.00	200,000.00	21.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>14,502,620.00</b>	<b>22,115,736.00</b>	<b>6,392,404.45</b>	<b>18,517,919.00</b>	<b>(3,597,817.00)</b>	<b>-16.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	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	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,009,453.00	1,009,453.00	0.00	1,009,453.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,143,438.00	2,143,438.00	0.00	2,143,438.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	491,573.00	491,573.00	0.00	491,573.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Mater		8560	300,837.00	300,837.00	0.00	300,837.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	464,980.00	110,590.23	464,980.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,063,773.00	3,063,773.00	77,755.00	3,208,938.00	145,165.00	4.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,009,074.00</b>	<b>7,474,054.00</b>	<b>188,345.23</b>	<b>7,619,219.00</b>	<b>(145,165.00)</b>	<b>1.9%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	2,500,000.00	2,500,000.00	304.32	2,500,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	90,000.00	90,000.00	39,621.34	90,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	7,799,094.00	7,799,094.00	0.00	7,436,577.00	(362,517.00)	-4.6%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	377,713.00	796,669.00	105,894.26	797,748.00	1,079.00	0.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	8,378,105.00	8,378,105.00	0.00	8,201,915.00	(176,190.00)	-2.1%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>19,144,912.00</b>	<b>19,563,868.00</b>	<b>145,819.92</b>	<b>19,026,240.00</b>	<b>(537,628.00)</b>	<b>-2.7%</b>
<b>TOTAL, REVENUES</b>			<b>44,452,507.00</b>	<b>52,949,559.00</b>	<b>7,991,869.60</b>	<b>50,060,164.00</b>	<b>(2,889,395.00)</b>	<b>-5.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	13,378,379.00	17,109,880.00	2,673,026.42	13,462,063.00	3,647,817.00	21.3%
Certificated Pupil Support Salaries		1200	3,423,125.00	3,306,825.00	664,797.21	3,306,825.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	986,932.00	1,050,310.00	332,837.59	1,050,310.00	0.00	0.0%
Other Certificated Salaries		1900	322,644.00	369,381.00	109,928.04	369,381.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>18,111,080.00</b>	<b>21,836,396.00</b>	<b>3,780,589.26</b>	<b>18,188,579.00</b>	<b>3,647,817.00</b>	<b>16.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	5,410,424.00	5,568,694.00	1,026,862.73	5,568,694.00	0.00	0.0%
Classified Support Salaries		2200	7,157,502.00	7,668,221.00	1,874,792.06	7,443,221.00	225,000.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	577,995.00	752,646.00	354,309.03	752,646.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	965,733.00	1,016,482.00	439,551.37	1,001,482.00	15,000.00	1.5%
Other Classified Salaries		2900	1,649,293.00	1,537,910.00	352,323.40	1,537,910.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>15,760,947.00</b>	<b>16,543,953.00</b>	<b>4,047,838.59</b>	<b>16,303,953.00</b>	<b>240,000.00</b>	<b>1.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,421,722.00	1,464,783.00	293,882.38	1,494,783.00	(30,000.00)	-2.0%
PERS		3201-3202	2,784,241.00	2,873,172.00	737,308.75	2,873,172.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,485,917.00	1,550,032.00	379,588.84	1,550,032.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,234,549.00	4,261,647.00	1,833,493.48	4,241,647.00	20,000.00	0.5%
Unemployment Insurance		3501-3502	244,693.00	253,743.00	60,558.73	253,743.00	0.00	0.0%
Workers' Compensation		3601-3602	516,563.00	534,209.00	127,603.19	534,209.00	0.00	0.0%
OPEB, Allocated		3701-3702	63,221.00	57,999.00	12,982.87	57,999.00	0.00	0.0%
OPEB, Active Employees		3751-3752	86,063.00	148,704.00	58,561.83	148,704.00	0.00	0.0%
PERS Reduction		3801-3802	258,283.00	268,638.00	72,354.20	268,638.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>11,095,252.00</b>	<b>11,412,927.00</b>	<b>3,576,334.27</b>	<b>11,422,927.00</b>	<b>(10,000.00)</b>	<b>-0.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	560,513.00	721,858.00	154,794.76	721,858.00	0.00	0.0%
Books and Other Reference Materials		4200	9,199.00	19,619.00	12,087.64	19,619.00	0.00	0.0%
Materials and Supplies		4300	3,490,596.00	5,951,051.00	740,971.98	6,169,580.00	(218,529.00)	-3.7%
Noncapitalized Equipment		4400	242,641.00	598,308.00	284,675.39	598,308.00	0.00	0.0%
Food		4700	13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,315,949.00</b>	<b>7,303,836.00</b>	<b>1,192,529.77</b>	<b>7,522,365.00</b>	<b>(218,529.00)</b>	<b>-3.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,736,070.00	1,113,421.00	0.00	1,113,421.00	0.00	0.0%
Travel and Conferences		5200	159,511.00	224,016.00	39,371.29	224,016.00	0.00	0.0%
Dues and Memberships		5300	13,278.00	12,072.00	2,328.89	12,072.00	0.00	0.0%
Insurance		5400-5450	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	61,600.00	84,047.00	17,530.91	84,047.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	945,786.00	864,241.00	250,083.87	1,064,241.00	(200,000.00)	-23.1%
Transfers of Direct Costs		5710	(1,061,187.00)	(1,083,163.00)	(87,274.53)	(1,083,163.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(33,300.00)	(33,635.00)	(858.02)	(33,635.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,267,510.00	5,870,800.00	592,129.60	5,704,610.00	166,190.00	2.8%
Communications		5900	40,661.00	44,445.00	13,368.76	44,445.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,144,929.00</b>	<b>7,111,244.00</b>	<b>826,680.77</b>	<b>7,145,054.00</b>	<b>(33,810.00)</b>	<b>-0.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	26,037.00	26,036.65	26,037.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	115,630.00	4,219.00	3,657.65	4,219.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	130,052.00	753,257.00	140,294.65	753,257.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>245,682.00</b>	<b>783,513.00</b>	<b>169,988.95</b>	<b>783,513.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,448,098.00	2,662,050.00	1,092,137.43	2,662,050.00	0.00	0.0%
Other Debt Service - Principal		7439	2,026,844.00	2,149,335.00	1,300,335.00	2,149,335.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,474,942.00</b>	<b>4,811,385.00</b>	<b>2,392,472.43</b>	<b>4,811,385.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,659,048.00	1,831,539.00	666,783.42	1,831,539.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,659,048.00</b>	<b>1,831,539.00</b>	<b>666,783.42</b>	<b>1,831,539.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>61,807,829.00</b>	<b>71,634,793.00</b>	<b>16,653,217.46</b>	<b>68,009,315.00</b>	<b>3,625,478.00</b>	<b>5.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	227,361.00	227,361.00	0.00	227,361.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			227,361.00	227,361.00	0.00	227,361.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	10,339,401.00	10,339,401.00	3,446,467.00	9,438,516.00	(900,885.00)	-8.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			10,339,401.00	10,339,401.00	3,446,467.00	9,438,516.00	(900,885.00)	-8.7%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			10,566,762.00	10,566,762.00	3,446,467.00	9,665,877.00	900,885.00	-8.5%



2010-11 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	105,582,503.00	105,582,503.00	22,201,355.67	110,935,740.00	5,353,237.00	5.1%
2) Federal Revenue		8100-8299	14,975,783.00	22,588,899.00	6,707,068.45	18,991,082.00	(3,597,817.00)	-15.9%
3) Other State Revenue		8300-8599	21,797,548.00	22,262,528.00	532,461.23	22,042,522.00	(220,006.00)	-1.0%
4) Other Local Revenue		8600-8799	22,059,598.00	21,856,230.00	579,666.85	21,974,921.00	118,691.00	0.5%
5) TOTAL, REVENUES			164,415,432.00	172,290,160.00	30,020,552.20	173,944,265.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	77,550,553.00	81,410,470.00	16,762,414.03	78,399,553.00	3,010,917.00	3.7%
2) Classified Salaries		2000-2999	29,499,216.00	29,915,658.00	8,268,769.46	30,175,658.00	(260,000.00)	-0.9%
3) Employee Benefits		3000-3999	31,240,031.00	31,811,810.00	9,840,227.59	32,168,379.00	(356,569.00)	-1.1%
4) Books and Supplies		4000-4999	6,653,006.00	9,320,397.00	1,954,383.57	9,554,546.00	(234,149.00)	-2.5%
5) Services and Other Operating Expenditures		5000-5999	18,056,332.00	19,530,923.00	7,043,821.07	20,087,768.00	(556,845.00)	-2.9%
6) Capital Outlay		6000-6999	257,282.00	1,433,536.00	285,356.11	1,433,536.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,516,304.00	4,853,615.00	2,392,472.43	4,853,615.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(480,316.00)	(480,316.00)	(6,000.00)	(480,316.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			167,292,408.00	177,796,093.00	46,541,444.26	176,192,739.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,876,976.00)	(5,505,933.00)	(16,520,892.06)	(2,248,474.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	324,134.00	946,458.00	622,323.75	946,458.00	0.00	0.0%
b) Transfers Out		7600-7629	1,230,000.00	1,235,572.00	1,235,571.72	1,235,572.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(905,866.00)	(289,114.00)	(613,247.97)	(289,114.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,782,842.00)	(5,795,047.00)	(17,134,140.03)	(2,537,588.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,102,153.00	26,259,904.69		26,259,904.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,102,153.00	26,259,904.69		26,259,904.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,102,153.00	26,259,904.69		26,259,904.69		
2) Ending Balance, June 30 (E + F1e)			19,319,311.00	20,464,857.69		23,722,316.69		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	313,312.00	313,312.00		263,230.49		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	2,276,295.00	2,065,353.31		1,900,551.31		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	6,478,996.00	8,576,416.50		5,323,874.31		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	10,113,908.00	9,483,277.82		16,209,660.58		
Site Discretionary C/O - Res 0001	0000	9780				649,142.00		
STAR Testing C/O - Res 0010	0000	9780				26,124.00		
Business Summit C/O - Res 0014	0000	9780				1,375.00		
MAA C/O - Res 0300	0000	9780				56,949.00		
Equip Replacement - Res 0301	0000	9780				5,978.00		
Prop & Liability - Res 0310	0000	9780				190,491.00		
E-Rate Projects - Res 0390	0000	9780				311,035.00		
Donations - Res 0600	0000	9780				30,940.00		
Reserve for mid-year/2011-12 RL redu	0000	9780				5,609,416.00		
Reserve for 2012 & 2013 Expenses (A	0000	9780				6,042,605.28		
Site Lottery C/O - Res 1101	1100	9780				406,473.00		
Reserve for 2012 & 2013 Expenses (A	1100	9780				2,531,072.96		
HTS Transpo Reserve	7230	9780				291,019.49		
SD/OI Transpo Reserve	7240	9780				5,009.87		
Rdvlpmnt Reserve for COPS Debt Ser	9010	9780				52,029.98		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	1,498.06				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	81,505,540.00	81,564,232.00	17,727,934.00	86,902,598.00	5,338,366.00	6.5%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	21,436,969.00	21,436,969.00	0.00	21,436,969.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,325,000.00	1,325,000.00	1,141,278.60	1,325,000.00	0.00	0.0%
Prior Years' Taxes		8043	5,075,000.00	5,075,000.00	3,238,257.48	5,075,000.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	54,411.17	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,350,000.00)	(4,350,000.00)	0.00	(4,350,000.00)	0.00	0.0%
Supplemental Educational Revenue Augment Fund (SERAF)		8046	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	65,000.00	65,000.00	0.00	112,000.00	47,000.00	72.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>105,457,509.00</b>	<b>105,516,201.00</b>	<b>22,161,881.25</b>	<b>110,901,567.00</b>	<b>5,385,366.00</b>	<b>5.1%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(3,795,901.00)	(3,795,901.00)	(1,265,300.00)	(4,896,786.00)	(1,100,885.00)	29.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	3,795,901.00	3,795,901.00	1,265,300.00	4,896,786.00	1,100,885.00	29.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	535,326.00	535,326.00	167,233.42	525,556.00	(9,770.00)	-1.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(410,332.00)	(469,024.00)	(127,759.00)	(491,383.00)	(22,359.00)	4.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>105,582,503.00</b>	<b>105,582,503.00</b>	<b>22,201,355.67</b>	<b>110,935,740.00</b>	<b>5,353,237.00</b>	<b>5.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	6,042,627.00	6,311,255.00	0.00	6,311,255.00	0.00	0.0%
Special Education Discretionary Grants		8182	437,836.00	437,970.00	0.00	437,970.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	36,250.00	36,250.00	0.00	36,250.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,059,587.00	1,161,191.00	74,432.56	1,161,191.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	5,904,990.00	13,072,110.00	6,007,529.46	9,274,293.00	(3,797,817.00)	-29.1%
Vocational and Applied Technology Education	3500-3699	8290	146,093.00	147,548.00	0.00	147,548.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	72,425.00	25,176.55	72,425.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	1,348,400.00	1,350,150.00	599,929.88	1,550,150.00	200,000.00	14.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>14,975,783.00</b>	<b>22,588,899.00</b>	<b>6,707,068.45</b>	<b>18,991,082.00</b>	<b>(3,597,817.00)</b>	<b>-15.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	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	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,009,453.00	1,009,453.00	0.00	1,009,453.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,143,438.00	2,143,438.00	0.00	2,143,438.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	491,573.00	491,573.00	0.00	491,573.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	4,381,996.00	4,381,996.00	0.00	4,381,996.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Mater		8560	2,706,207.00	2,706,207.00	0.00	2,706,207.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	464,980.00	110,590.23	464,980.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,064,881.00	11,064,881.00	421,871.00	10,844,875.00	(220,006.00)	-2.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>21,797,548.00</b>	<b>22,262,528.00</b>	<b>532,461.23</b>	<b>22,042,522.00</b>	<b>(220,006.00)</b>	<b>-1.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	2,500,000.00	2,500,000.00	304.32	2,500,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	688.36	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	919.77	0.00	0.00	0.0%
Leases and Rentals		8650	240,000.00	240,000.00	159,096.31	240,000.00	0.00	0.0%
Interest		8660	270,000.00	270,000.00	28,157.96	270,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	90,000.00	90,000.00	39,621.34	90,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	7,799,094.00	7,799,094.00	0.00	7,436,577.00	(362,517.00)	-4.6%
Interagency Services	All Other	8677	1,005,000.00	1,005,000.00	3,905.66	1,005,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,777,399.00	1,574,031.00	346,973.13	2,231,429.00	657,398.00	41.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	8,378,105.00	8,378,105.00	0.00	8,201,915.00	(176,190.00)	-2.1%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>22,059,598.00</b>	<b>21,856,230.00</b>	<b>579,666.85</b>	<b>21,974,921.00</b>	<b>118,691.00</b>	<b>0.5%</b>
<b>TOTAL, REVENUES</b>			<b>164,415,432.00</b>	<b>172,290,160.00</b>	<b>30,020,552.20</b>	<b>173,944,265.00</b>	<b>1,654,105.00</b>	<b>1.0%</b>

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	65,267,249.00	69,012,879.00	13,251,850.99	66,001,962.00	3,010,917.00	4.4%
Certificated Pupil Support Salaries		1200	4,874,376.00	4,610,178.00	974,016.56	4,610,178.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,086,284.00	7,310,784.00	2,407,427.42	7,310,784.00	0.00	0.0%
Other Certificated Salaries		1900	322,644.00	476,629.00	129,119.06	476,629.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>77,550,553.00</b>	<b>81,410,470.00</b>	<b>16,762,414.03</b>	<b>78,399,553.00</b>	<b>3,010,917.00</b>	<b>3.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	5,591,686.00	5,752,308.00	1,194,756.74	5,752,308.00	0.00	0.0%
Classified Support Salaries		2200	11,184,917.00	11,505,759.00	3,107,048.22	11,530,759.00	(25,000.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	3,244,507.00	3,434,349.00	1,236,062.08	3,434,349.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,030,140.00	5,935,452.00	1,985,908.92	6,170,452.00	(235,000.00)	-4.0%
Other Classified Salaries		2900	3,447,966.00	3,287,790.00	744,993.50	3,287,790.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>29,499,216.00</b>	<b>29,915,658.00</b>	<b>8,268,769.46</b>	<b>30,175,658.00</b>	<b>(260,000.00)</b>	<b>-0.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,313,996.00	6,513,176.00	1,358,104.79	6,603,176.00	(90,000.00)	-1.4%
PERS		3201-3202	5,112,038.00	5,160,008.00	1,421,819.03	5,331,578.00	(171,570.00)	-3.3%
OASDI/Medicare/Alternative		3301-3302	3,347,077.00	3,396,059.00	855,713.64	3,396,059.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	13,203,250.00	13,325,209.00	5,308,630.01	13,429,978.00	(104,769.00)	-0.8%
Unemployment Insurance		3501-3502	771,575.00	779,071.00	184,366.20	779,071.00	0.00	0.0%
Workers' Compensation		3601-3602	1,628,863.00	1,644,573.00	388,816.96	1,644,573.00	0.00	0.0%
OPEB, Allocated		3701-3702	197,121.00	169,972.00	41,728.55	169,972.00	0.00	0.0%
OPEB, Active Employees		3751-3752	215,105.00	373,951.00	134,854.24	373,951.00	0.00	0.0%
PERS Reduction		3801-3802	451,006.00	449,291.00	164,458.42	439,521.00	9,770.00	2.2%
Other Employee Benefits		3901-3902	0.00	500.00	(18,264.25)	500.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>31,240,031.00</b>	<b>31,811,810.00</b>	<b>9,840,227.59</b>	<b>32,168,379.00</b>	<b>(356,569.00)</b>	<b>-1.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	760,513.00	931,402.00	327,911.79	931,402.00	0.00	0.0%
Books and Other Reference Materials		4200	16,381.00	36,721.00	15,550.15	36,721.00	0.00	0.0%
Materials and Supplies		4300	5,581,990.00	7,641,707.00	1,280,132.88	7,875,856.00	(234,149.00)	-3.1%
Noncapitalized Equipment		4400	281,122.00	697,567.00	330,788.75	697,567.00	0.00	0.0%
Food		4700	13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,653,006.00</b>	<b>9,320,397.00</b>	<b>1,954,383.57</b>	<b>9,554,546.00</b>	<b>(234,149.00)</b>	<b>-2.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,844,070.00	1,221,421.00	0.00	1,221,421.00	0.00	0.0%
Travel and Conferences		5200	256,233.00	335,792.00	66,855.22	335,792.00	0.00	0.0%
Dues and Memberships		5300	57,039.00	57,247.00	33,300.69	57,247.00	0.00	0.0%
Insurance		5400-5450	762,380.00	773,939.00	726,939.00	773,939.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,791,622.00	3,827,479.00	1,791,714.69	4,342,514.00	(515,035.00)	-13.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,555,370.00	1,728,751.00	465,049.61	1,928,751.00	(200,000.00)	-11.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(139,897.00)	(144,977.00)	(13,726.94)	(144,977.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,749,943.00	10,535,652.00	3,595,490.85	10,377,462.00	158,190.00	1.5%
Communications		5900	1,179,572.00	1,195,619.00	378,197.95	1,195,619.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,056,332.00</b>	<b>19,530,923.00</b>	<b>7,043,821.07</b>	<b>20,087,768.00</b>	<b>(556,845.00)</b>	<b>-2.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	26,037.00	26,036.65	26,037.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	115,630.00	9,812.00	6,257.65	9,812.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	141,652.00	1,326,169.00	181,543.08	1,326,169.00	0.00	0.0%
Equipment Replacement		6500	0.00	71,518.00	71,518.73	71,518.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>257,282.00</b>	<b>1,433,536.00</b>	<b>285,356.11</b>	<b>1,433,536.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,449,323.00	2,664,143.00	1,092,137.43	2,664,143.00	0.00	0.0%
Other Debt Service - Principal		7439	2,059,981.00	2,182,472.00	1,300,335.00	2,182,472.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,516,304.00</b>	<b>4,853,615.00</b>	<b>2,392,472.43</b>	<b>4,853,615.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(480,316.00)	(480,316.00)	(6,000.00)	(480,316.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(480,316.00)</b>	<b>(480,316.00)</b>	<b>(6,000.00)</b>	<b>(480,316.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>167,292,408.00</b>	<b>177,796,093.00</b>	<b>46,541,444.26</b>	<b>176,192,739.00</b>	<b>1,603,354.00</b>	<b>0.9%</b>

2010-11 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	96,773.00	96,773.00	0.00	96,773.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	227,361.00	849,685.00	622,323.75	849,685.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			324,134.00	946,458.00	622,323.75	946,458.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	715,000.00	715,000.00	715,000.00	715,000.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	5,572.00	5,571.72	5,572.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	515,000.00	515,000.00	515,000.00	515,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,230,000.00	1,235,572.00	1,235,571.72	1,235,572.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(905,866.00)	(289,114.00)	(613,247.97)	(289,114.00)	0.00	0.0%



Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	13,495.20	13,495.20	13,376.62	13,420.38	(74.82)	-1%
2. Special Education	578.89	578.89	540.80	540.80	(38.09)	-7%
<b>HIGH SCHOOL</b>						
3. General Education	6,295.50	6,295.50	6,317.18	6,338.74	43.24	1%
4. Special Education	310.21	310.21	366.07	366.07	55.86	18%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	39.73	39.73	39.73	39.73	0.00	0%
6. Special Education	34.83	34.83	34.88	34.88	0.05	0%
7. TOTAL, K-12 ADA	20,754.36	20,754.36	20,675.28	20,740.60	(13.76)	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	20,754.36	20,754.36	20,675.28	20,740.60	(13.76)	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru 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 RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	414.20	414.20	437.76	437.76	23.56	6%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	414.20	414.20	437.76	437.76	23.56	6%
24. 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.

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	6,383.80	6,383.80	6,383.80
2. Inflation Increase	0041	(25.00)	(25.00)	(25.00)
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,358.80	6,358.80	6,358.80
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,358.80	6,358.80	6,358.80
b. Revenue Limit ADA	0033	20,754.36	20,754.36	20,740.60
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	131,972,824.37	131,972,824.37	131,885,327.28
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	2,894,101.00	2,894,101.00	2,644,219.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	164,233.00	164,233.00	173,599.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	135,031,158.37	135,031,158.37	134,703,145.28
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.81645	0.81645	0.82037
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	110,246,189.25	110,246,189.25	110,506,419.29
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	787,384.00	787,384.00	801,511.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	535,326.00	535,326.00	525,556.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	252,058.00	252,058.00	275,955.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	110,498,247.25	110,498,247.25	110,782,374.29

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587, 0660	23,886,969.00	23,886,969.00	23,886,969.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	65,000.00	65,000.00	112,000.00
28. Less: Charter Schools In-lieu Taxes	0595	410,332.00	469,024.00	491,383.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	23,541,637.00	23,482,945.00	23,507,586.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	86,956,610.25	87,015,302.25	87,274,788.29
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	370,116.00	370,116.00	372,190.00
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	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	(5,080,954.00)	(5,080,954.00)	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(5,451,070.00)	(5,451,070.00)	(372,190.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	81,505,540.25	81,564,232.25	86,902,598.29

<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	355,309.00	355,309.00	243,816.00
44. California High School Exit Exam	9002	611,156.00	611,156.00	457,389.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	259,284.00	259,284.00	190,397.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	180,622.00	180,622.00	160,424.00

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2010-11)	20,754.36	20,740.60	-0.1%	Met
1st Subsequent Year (2011-12)	20,334.24	20,675.28	1.7%	Met
2nd Subsequent Year (2012-13)	20,334.24	20,675.28	1.7%	Met

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

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

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

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

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2010-11)	21,510	21,811	1.4%	Met
1st Subsequent Year (2011-12)	21,510	21,811	1.4%	Met
2nd Subsequent Year (2012-13)	21,510	21,811	1.4%	Met

**2B. Comparison of District Enrollment to the Standard**

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	22,020	23,480	93.8%
Second Prior Year (2008-09)	21,572	22,787	94.7%
First Prior Year (2009-10)	20,936	22,057	94.9%
Historical Average Ratio:			94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2010-11)	20,601	21,811	94.5%	Met
1st Subsequent Year (2011-12)	20,601	21,811	94.5%	Met
2nd Subsequent Year (2012-13)	20,601	21,811	94.5%	Met

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

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

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

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

**4. CRITERION: Revenue Limit**

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2010-11)	105,457,509.00		
1st Subsequent Year (2011-12)	102,576,989.00	110,561,993.00	7.8%	Not Met
2nd Subsequent Year (2012-13)	102,576,989.00	110,561,993.00	7.8%	Not Met

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

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

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

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

Increase in projected revenue limit at first interim from adopted budget is related to elimination of revenue limit cut and reduction in deficit factor authorized in the state's enacted budget signed in October 2010.



**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (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)	102,902,585.46	114,913,640.27	89.5%
Historical Average Ratio:			88.9%

	Current 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%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>85.9% to 91.9%</b>	<b>85.9% to 91.9%</b>	<b>85.9% to 91.9%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2010-11)	94,828,131.00	108,183,424.00	87.7%	Met
1st Subsequent Year (2011-12)	97,296,287.00	113,886,957.00	85.4%	Not Met
2nd Subsequent Year (2012-13)	108,097,471.00	122,914,081.00	87.9%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

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

Salaries and benefits fall below standard in 2011-12 projections as non-salary related items funded with restricted ARRA dollars are transferred to the unrestricted GF. Salaries funded under ARRA programs in 2010-11 will continue to be funded in the restricted general fund under ARRA Jobs bill in 2011-12.

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2010-11)	14,975,783.00	18,991,082.00	26.8%	Yes
1st Subsequent Year (2011-12)	12,831,201.00	19,020,029.00	48.2%	Yes
2nd Subsequent Year (2012-13)	12,831,201.00	15,222,212.00	18.6%	Yes

**Explanation:**  
(required if Yes)

Federal revenues show a change from amounts projected in the district's adopted budget to amounts projected at First Interim because of budgeting deferred revenues and carry overs from unspent balances in 2009-10 federal programs that were calculated during the year-end closing process in Jul and Aug.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2010-11)	21,797,548.00	22,042,522.00	1.1%	No
1st Subsequent Year (2011-12)	21,797,548.00	21,932,522.00	0.6%	No
2nd Subsequent Year (2012-13)	23,262,816.00	23,397,790.00	0.6%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2010-11)	22,059,598.00	21,974,921.00	-0.4%	No
1st Subsequent Year (2011-12)	22,059,598.00	21,551,902.00	-2.3%	No
2nd Subsequent Year (2012-13)	22,059,598.00	21,551,902.00	-2.3%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2010-11)	6,653,006.00	9,554,546.00	43.6%	Yes
1st Subsequent Year (2011-12)	6,653,006.00	9,696,760.00	45.8%	Yes
2nd Subsequent Year (2012-13)	4,703,006.00	8,365,055.65	77.9%	Yes

**Explanation:**  
(required if Yes)

Books and supplies budgets show a change from amounts projected in the district's adopted budget to amounts projected at First Interim because of budgeting carry over and ending fund balances from unspent 2009-10 awards that were calculated during the year-end closing process in Jul and Aug.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2010-11)	18,056,332.00	20,087,768.00	11.3%	Yes
1st Subsequent Year (2011-12)	17,056,332.00	20,087,824.00	17.8%	Yes
2nd Subsequent Year (2012-13)	16,606,332.00	19,019,736.00	14.5%	Yes

**Explanation:**  
(required if Yes)

Services and Operating Expenditure budgets show a change from amounts projected in the district's adopted budget to amounts projected at First Interim because of budgeting carry over and ending fund balances from unspent 2009-10 awards that were calculated during the year-end closing process in Jul and Aug as well as increased projected utility expenses.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2010-11)	58,832,929.00	63,008,525.00	7.1%	Not Met
1st Subsequent Year (2011-12)	56,688,347.00	62,504,453.00	10.3%	Not Met
2nd Subsequent Year (2012-13)	58,153,615.00	60,171,904.00	3.5%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2010-11)	24,709,338.00	29,642,314.00	20.0%	Not Met
1st Subsequent Year (2011-12)	23,709,338.00	29,784,584.00	25.6%	Not Met
2nd Subsequent Year (2012-13)	21,309,338.00	27,384,791.65	28.5%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

Federal revenues show a change from amounts projected in the district's adopted budget to amounts projected at First Interim because of budgeting deferred revenues and carry overs from unspent balances in 2009-10 federal programs that were calculated during the year-end closing process in Jul and Aug.

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

Books and supplies budgets show a change from amounts projected in the district's adopted budget to amounts projected at First Interim because of budgeting carry over and ending fund balances from unspent 2009-10 awards that were calculated during the year-end closing process in Jul and Aug.

**Explanation:**

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

Services and Operating Expenditure budgets show a change from amounts projected in the district's adopted budget to amounts projected at First Interim because of budgeting carry over and ending fund balances from unspent 2009-10 awards that were calculated during the year-end closing process in Jul and Aug as well as increased projected utility expenses.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,686,342.08	3,600,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		3,400,000.00	

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

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Available Reserves Percentage (Criterion 10C, Line 7)	3.0%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2010-11)	5,745,686.00	109,418,996.00		N/A	Met
1st Subsequent Year (2011-12)	(3,795,766.00)	115,116,957.00		3.3%	Not Met
2nd Subsequent Year (2012-13)	(11,857,622.00)	124,144,081.00		9.6%	Not Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

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

Fall off ARRA funds held in reserve as well as on-going deficits applied to revenue limits create unavoidable deficit spending outside the established standard in the two out-years.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2.) (Form MYPI, Line D2)	Status
Current Year (2010-11)	23,722,316.69	Met
1st Subsequent Year (2011-12)	18,108,174.98	Met
2nd Subsequent Year (2012-13)	5,820,318.33	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2010-11)	13,583,296.37	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

Percentage Level	District ADA		
5% or \$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

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

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B)	20,601	20,601	20,601
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Current Year Projected Year Totals (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)			

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	177,428,311.00	178,942,122.00	183,283,287.65
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)	177,428,311.00	178,942,122.00	183,283,287.65
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,322,849.33	5,368,263.66	5,498,498.63
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>5,322,849.33</b>	<b>5,368,263.66</b>	<b>5,498,498.63</b>

**10C. Calculating the District's Available Reserve Amount**

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	5,323,874.31	5,368,267.00	5,498,499.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00	0.00	0.00
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00	0.00	0.00
6. District's Available Reserves Amount (Sum lines 1 thru 5)	5,323,874.31	5,368,267.00	5,498,499.00
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,322,849.33</b>	<b>5,368,263.66</b>	<b>5,498,498.63</b>
Status:	Met	Met	Met

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

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

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

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



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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2010-11)	(10,339,401.00)	(9,438,516.00)	-8.7%	(900,885.00)	Not Met
1st Subsequent Year (2011-12)	(12,298,671.00)	(12,238,516.00)	-0.5%	(60,155.00)	Met
2nd Subsequent Year (2012-13)	(12,798,671.00)	(12,738,516.00)	-0.5%	(60,155.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2010-11)	324,134.00	946,458.00	192.0%	622,324.00	Not Met
1st Subsequent Year (2011-12)	227,361.00	227,361.00	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	227,361.00	227,361.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2010-11)	1,230,000.00	1,235,572.00	0.5%	5,572.00	Met
1st Subsequent Year (2011-12)	1,230,000.00	1,235,572.00	0.5%	5,572.00	Met
2nd Subsequent Year (2012-13)	1,230,000.00	1,235,572.00	0.5%	5,572.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

Contributions increase outside the standard as a result of fall-off of ARRA IDEA funds that will cause Special Ed encroachment to return to and exceed pre-ARRA levels. In addition, the district uses redevelopment funds to support debt payments for capital projects. However, a continuing decrease in assessed valuation has resulted in a decline in redevelopment funds to the extent that debt payments are anticipated to exceed redevelopment revenues beginning in 2011-12, requiring an increase in contributions from the unrestricted to restricted general fund to fully cover those costs.

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

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

Transfers In to the General Fund exceed the standard in the current year as a result of one-time reimbursement of admin costs for several prior years available from CFD accounts in Fund 25.

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

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

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

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


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 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)	Current 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	10,884,394	11,700,627	11,681,080
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)	Current 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)
Lease Revenue Bonds	1,511,318	366,006	364,716	368,066
<b>Total Annual Payments:</b>	<b>18,012,890</b>	<b>18,259,432</b>	<b>18,571,968</b>	<b>18,560,240</b>
<b>Has total annual payment increased over prior year (2009-10)?</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District issued \$25 million in Bond Anticipation notes in July 2010 through the ARRA QSCB program. The annual payments for the QSCB are \$1,343,750 to be paid in two equal payments for 15 years or when the the district can issue the remaining balance of its authorized voter-approved 2006 GO Bonds, whichever comes first. Debt service payments for the QSCB/BAN are to made from property tax assessments which will be deposited into F51 by the County Tax Assessor's office.

**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)

Decrease in assessed valuation has caused funds for redevelopment which is being used to support long-term debt (COPS payments) to decline. It is anticipated revenues will increase as the economy improves. Contributions from the general fund will backfill redevelopment revenue as necessary to continue to pay debt payments.

**S7. Unfunded Liabilities**

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	30,204,004.00	34,505,420.00
b. OPEB unfunded actuarial accrued liability (UAAL)	30,204,004.00	34,505,420.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Apr 01, 2009	Jul 01, 2010

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)		
Current Year (2010-11)	3,791,593.00	3,894,463.00
1st Subsequent Year (2011-12)	3,791,593.00	4,082,099.00
2nd Subsequent Year (2012-13)	3,791,593.00	4,278,982.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2010-11)	466,922.00	603,399.00
1st Subsequent Year (2011-12)	466,529.00	809,535.00
2nd Subsequent Year (2012-13)	466,529.00	1,089,608.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2010-11)	466,529.00	1,232,993.00
1st Subsequent Year (2011-12)	466,529.00	1,486,741.00
2nd Subsequent Year (2012-13)	466,529.00	1,743,008.00
d. Number of retirees receiving OPEB benefits		
Current Year (2010-11)	198	198
1st Subsequent Year (2011-12)	198	198
2nd Subsequent Year (2012-13)	198	198

4. Comments:

New actuarial report was received in October that provides an up-dated OPEB liability projection. OPEB contributions have been revised to meet actual pay-as-you go needs based on actual ending balance amounts left in the OPEB account after year-end closing process in August 2010.

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

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

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

Yes
-----

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

No
----

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

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2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
15,205,986.00	15,205,986.00	14,204,047.00
15,205,986.00	15,205,986.00	14,204,047.00
15,205,986.00	15,205,986.00	14,204,047.00
15,205,986.00	15,205,986.00	14,455,986.00
15,205,986.00	15,205,986.00	14,455,986.00
15,205,986.00	15,205,986.00	14,455,986.00

4. Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

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

Yes

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

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

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

n/a

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

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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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

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Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

If Yes, explain the nature of the new costs:


--

**Certificated (Non-management) Step and Column Adjustments**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

No
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If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

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If Yes, date of Superintendent and CBO certification:

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

n/a
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If Yes, date of budget revision board adoption:

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4. Period covered by the agreement:

Begin Date: 

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End Date: 

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5. Salary settlement:

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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

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**Negotiations Not Settled**

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

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7. Amount included for any tentative salary schedule increases

	Current 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 interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

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

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

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

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


**Classified (Non-management) Step and Column Adjustments**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential Step and Column Adjustments**

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

**S9. Status of Other Funds**

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

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

No
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If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

**Comments:**  
(optional)

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

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First Interim  
2010-11 Projected Totals  
Technical Review Checks

Hemet Unified

Riverside County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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<sub>A</sub> - (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<sub>B</sub> - (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 RLI. PASSED

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

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587/0660, 0588, and 0589) in Form RLI. PASSED

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

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should

equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RLI (unless Line 31 is zero). PASSED

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

Checks Completed.





# **First Interim State SACS Forms**

**For the Period Ending October 31, 2010  
Charter Schools Special  
Revenue Fund**

**Business Services**

December 7, 2010

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	2,199,800.00	2,199,800.00	807,335.00	2,464,070.00	264,270.00	12.0%
2) Federal Revenue		8100-8299	0.00	388,966.00	0.00	350,000.00	(38,966.00)	-10.0%
3) Other State Revenue		8300-8599	267,227.00	267,227.00	19,833.00	289,023.00	21,796.00	8.2%
4) Other Local Revenue		8600-8799	230,548.00	230,548.00	10,532.17	250,923.00	20,375.00	8.8%
5) TOTAL, REVENUES			2,697,575.00	3,086,541.00	837,700.17	3,354,016.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,441,734.00	1,423,011.00	305,782.00	1,384,045.00	38,966.00	2.7%
2) Classified Salaries		2000-2999	127,819.00	126,214.00	37,674.28	136,214.00	(10,000.00)	-7.9%
3) Employee Benefits		3000-3999	397,874.00	376,937.00	101,050.79	379,937.00	(3,000.00)	-0.8%
4) Books and Supplies		4000-4999	205,792.00	607,708.00	158,309.41	642,708.00	(35,000.00)	-5.8%
5) Services and Other Operating Expenditures		5000-5999	320,898.00	431,391.00	125,980.20	516,766.00	(85,375.00)	-19.8%
6) Capital Outlay		6000-6999	12,000.00	9,696.00	9,695.73	9,696.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,506,117.00	2,974,957.00	738,492.41	3,069,366.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			191,458.00	111,584.00	99,207.76	284,650.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	227,361.00	227,361.00	0.00	227,361.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(227,361.00)	(227,361.00)	0.00	(227,361.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,903.00)	(115,777.00)	99,207.76	57,289.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	316,034.00	278,914.31		278,914.31	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			316,034.00	278,914.31		278,914.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			316,034.00	278,914.31		278,914.31		
2) Ending Balance, June 30 (E + F1e)			280,131.00	163,137.31		336,203.31		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	2,218.00	0.13		0.13		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	50,000.00	50,000.00		50,000.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	227,913.00	113,137.18		286,203.18		
HAAAT - Reserves	0000	9780				167,894.57		
WCA - Reserves	0000	9780				118,308.92		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
Charter Schools General Purpose Entitlement - State Aid		8015	1,730,776.00	1,730,776.00	679,576.00	1,972,687.00	241,911.00	14.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	469,024.00	469,024.00	127,759.00	491,383.00	22,359.00	4.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>2,199,800.00</b>	<b>2,199,800.00</b>	<b>807,335.00</b>	<b>2,464,070.00</b>	<b>264,270.00</b>	<b>12.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	388,966.00	0.00	350,000.00	(38,966.00)	-10.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>388,966.00</b>	<b>0.00</b>	<b>350,000.00</b>	<b>(38,966.00)</b>	<b>-10.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	23,857.00	23,857.00	0.00	23,857.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	243,370.00	243,370.00	19,833.00	265,166.00	21,796.00	9.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>267,227.00</b>	<b>267,227.00</b>	<b>19,833.00</b>	<b>289,023.00</b>	<b>21,796.00</b>	<b>8.2%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,200.00	4,200.00	157.17	4,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	10,375.00	20,375.00	20,375.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	226,348.00	226,348.00	0.00	226,348.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>230,548.00</b>	<b>230,548.00</b>	<b>10,532.17</b>	<b>250,923.00</b>	<b>20,375.00</b>	<b>8.8%</b>
<b>TOTAL, REVENUES</b>			<b>2,697,575.00</b>	<b>3,086,541.00</b>	<b>837,700.17</b>	<b>3,354,016.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,181,048.00	1,141,660.00	220,934.55	1,102,694.00	38,966.00	3.4%
Certificated Pupil Support Salaries		1200	32,230.00	43,295.00	8,695.45	43,295.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	228,456.00	228,456.00	76,152.00	228,456.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	9,600.00	0.00	9,600.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,441,734.00</b>	<b>1,423,011.00</b>	<b>305,782.00</b>	<b>1,384,045.00</b>	<b>38,966.00</b>	<b>2.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	202.00	202.28	202.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	107,208.00	101,446.00	32,165.90	111,446.00	(10,000.00)	-9.9%
Other Classified Salaries		2900	20,611.00	24,566.00	5,306.10	24,566.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>127,819.00</b>	<b>126,214.00</b>	<b>37,674.28</b>	<b>136,214.00</b>	<b>(10,000.00)</b>	<b>-7.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	118,944.00	116,625.00	25,213.69	119,625.00	(3,000.00)	-2.6%
PERS		3201-3202	19,571.00	20,935.00	4,949.94	20,935.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	28,141.00	29,149.00	6,352.69	29,149.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	190,765.00	167,486.00	55,146.82	167,486.00	0.00	0.0%
Unemployment Insurance		3501-3502	11,300.00	11,426.00	2,472.87	11,426.00	0.00	0.0%
Workers' Compensation		3601-3602	23,858.00	24,326.00	5,220.30	24,326.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,919.00	2,926.00	528.98	2,926.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,376.00	4,064.00	1,165.50	4,064.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>397,874.00</b>	<b>376,937.00</b>	<b>101,050.79</b>	<b>379,937.00</b>	<b>(3,000.00)</b>	<b>-0.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	18,819.00	44,577.00	27,953.61	44,577.00	0.00	0.0%
Books and Other Reference Materials		4200	3,000.00	4,833.00	3,832.07	4,833.00	0.00	0.0%
Materials and Supplies		4300	116,225.00	307,921.00	27,312.67	342,921.00	(35,000.00)	-11.4%
Noncapitalized Equipment		4400	67,748.00	250,377.00	99,211.06	250,377.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>205,792.00</b>	<b>607,708.00</b>	<b>158,309.41</b>	<b>642,708.00</b>	<b>(35,000.00)</b>	<b>-5.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,530.00	511.00	210.86	511.00	0.00	0.0%
Dues and Memberships		5300	415.00	1,615.00	1,615.00	1,615.00	0.00	0.0%
Insurance		5400-5450	0.00	6,500.00	6,500.00	6,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	82,864.00	80,278.00	32,331.42	80,278.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	63,788.00	165,941.00	61,250.68	215,941.00	(50,000.00)	-30.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	132,797.00	137,797.00	12,795.99	137,797.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,168.00	25,113.00	8,234.94	60,488.00	(35,375.00)	-140.9%
Communications		5900	14,336.00	13,636.00	3,041.31	13,636.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>320,898.00</b>	<b>431,391.00</b>	<b>125,980.20</b>	<b>516,766.00</b>	<b>(85,375.00)</b>	<b>-19.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,446.00	1,445.73	1,446.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	12,000.00	8,250.00	8,250.00	8,250.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			12,000.00	9,696.00	9,695.73	9,696.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,506,117.00	2,974,957.00	738,492.41	3,069,366.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	227,361.00	227,361.00	0.00	227,361.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			227,361.00	227,361.00	0.00	227,361.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(227,361.00)	(227,361.00)	0.00	(227,361.00)		