



# 2010-11

## **Second Interim Report** For the Period Ending January 31, 2011

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**Business Services**

March 15, 2011

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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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# Executive Summary

## BACKGROUND

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

Based on the financial information provided in the interim reports, the Board and Superintendent must certify the district's financial condition is either positive—will meet its financial obligations for the current and two subsequent years; qualified—may not meet its financial obligations for the current or two subsequent years; or negative - will be unable to meet its financial obligations for the current or subsequent year.

## FISCAL OVERVIEW

As reported at its first interim report, District enrollment remained essentially flat compared to the prior year. 2010-11 district enrollment was reported at 21,811 as of October 6, 2010, excluding the enrollment for charters schools, county programs, and non-public schools. This was a decrease of 61 students from the prior year. Between October and March enrollment declined by 170 students to 21,641. In non-growth years, a steady decline in enrollment through the end of the school year is common, particularly at the high school level.



The district's 2010-11 adopted budget was based on projected enrollment of 21,510 students. While enrollment is up from budgeted projections, it will not have a significant impact on revenues for the current year. Because of the anticipated decline, budgeted revenues were based on the prior year ADA, with some adjustments for students transferring in and out of charter schools.

Some changes in projected revenues and expenditures are proposed at second interim from amounts previously approved. While all projections for budgeted revenue and expenditure amounts, especially in the Restricted General Fund 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. As reported in the first interim report, the district received \$3.8 million in American Recovery and Reinvestment Act (ARRA) Jobs bill revenue, however a budget will not be established for this revenue or related expenditures in the current year. The funds will be budgeted in 2011-12 when the district plans to use the Jobs money to continue to support positions currently paid from other ARRA programs for which funding expires in September 2011.

The proposed changes to both revenue and expenditure budgets at Second Interim increases the combined general fund ending balance by \$2.7 million, with the majority of the increase related to increases in one-time revenues. County Offices of Education, School Services of California, Riverside County Schools Advocacy Association and other groups continue to advise school districts to reserve any new one-time funds to protect themselves from future cuts and fall-off of federal stimulus funding. While the state has not made any mid-year cuts for 2010-11, the funding levels for future years remains uncertain because of its contingency on the passage of tax extensions that must be voter approved.

Multi-year projections in this report address the on-going deficits to state funding, assume an additional \$330 per ADA reduction in state revenue in 2011-12 and 2012-13, in the event tax extensions proposals are



not successful. The district's multi-year projections also take into account the fall off of one-time federal ARRA funds at the end of the 2010-11 fiscal year and the Jobs money at the end of 2011-12. The district has used assumptions for cost-of-living adjustments (COLA) and deficits to state revenues recommended by School Services of California and the Riverside County Office of Education. On the expenditure side, reductions in expenditures are assumed for 2011-12 based on budget proposals presented to the board at their February 15th meeting. In addition, the district assumed the currently negotiated 175 day school year, work-year reductions, and salary roll-backs will remain in effect through 2011-12. Using these assumptions the district anticipates it will have sufficient funds to meet its financial obligations for the current and two subsequent fiscal years.

The cash balance at the end of the 2010-11 fiscal year is projected to be \$14.5 million. The cash balance includes a temporary loan of \$15 million to cover an estimated \$25 million in deferred payments imposed by the state. As the district spends down unrestricted reserves, over the next two years, its cash position will continue to deteriorate.

## SECOND INTERIM SUMMARY

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

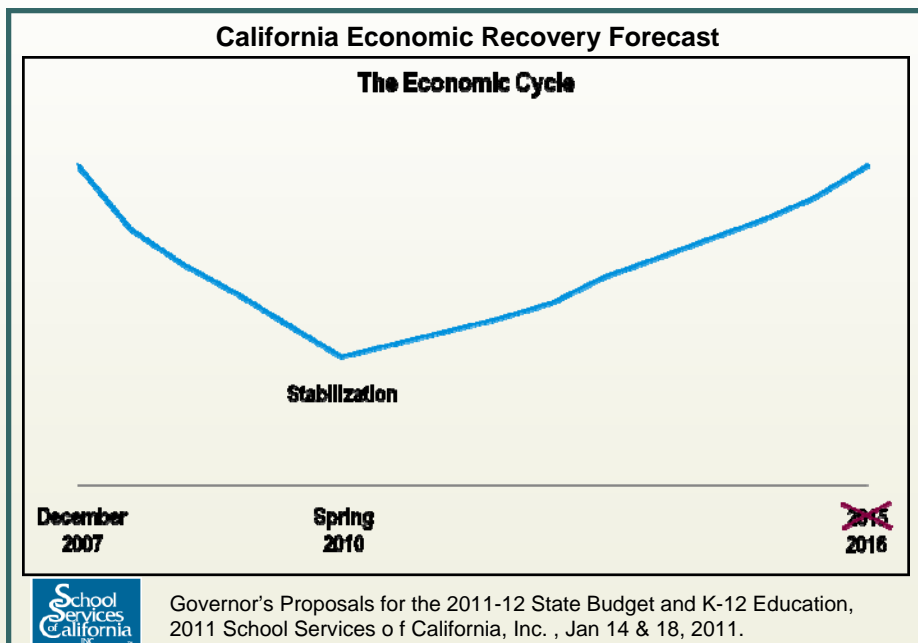
- Revenue Limit decreases by \$227,079
- Federal, state and local revenue increase \$2.56 million
- Expenditures decrease \$390,706
- Contributions from the Unrestricted General Fund to restricted resources decrease \$235,686
- The Combined General Fund ending balance increase \$2.72 million
- Amount of Proposition 98 funding deferred to 2010-11 estimated at \$25.7 million

Fund Balance Changes	
Combined General Fund	(Millions)
Revenue Limit	\$ (0.23)
Federal, State, and Local Revenue	2.56
Sources/Uses	0
<b>Total Revenue Changes</b>	<b>\$ 2.33</b>
Change in Expenses/Uses	-0.39
<b>Net Change in Fund Balance</b>	<b>\$ 2.72</b>



# Financial Outlook

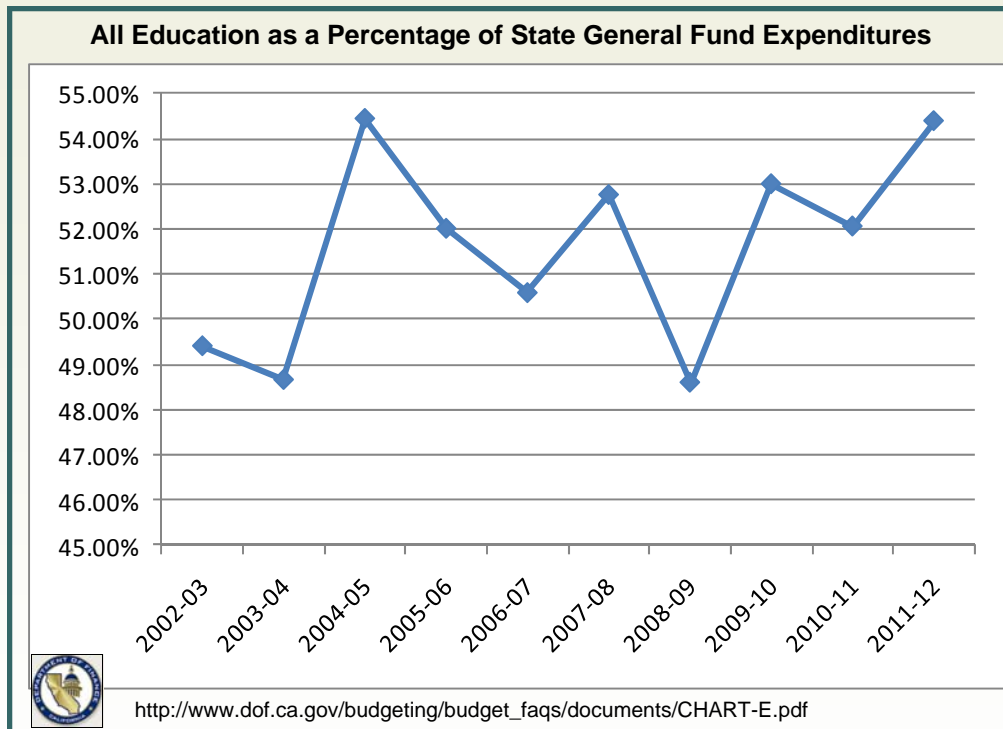
California continues to struggle in its recovery from the recent recession. The state's unemployment rates of more than 12% remain among the highest in the nation. Weak housing markets and a depressed home construction industry continue to put a drag on the state's economy. These factors have a negative impact on consumer confidence, slowing spending and investment further adding to a slow economic recovery. Indicators do show that the economy reached bottom in the spring of 2010 and is expected to return to pre-recession levels by 2016. However, it should be noted that last year at this time, the return to pre-recession conditions was expected by 2015.



The on-going weak economy and structural budget problems at the state level have resulted in a projected \$25.4 billion budget shortfall. The Governor addressed the shortfall in his 2011-12 budget released in January. In the new budget, the governor proposes nearly \$26.4 billion in budget deficit solutions through a mix of expenditure reductions, funding shifts, and tax increases.

Expenditure solutions come in the form of reductions in services and benefits and the use of other funding sources outside the state's general fund. Revenue solutions would come from a five year extension of the temporary tax increases approved by voters in February 2009. In addition, responsibility for funding certain services would be shifted to local governments. The tax extension proposal requires voter approval and it is the governor's intention to get the proposal on the ballot for a special election in June 2011.

These budget solutions would leave the state with a \$1 billion reserve at the end of 2011-12 and eliminate the deficit through June 2015. The solutions also are intended to provide K-12 education with flat funding for the upcoming year. However, the cost of living adjustment (COLA) rate of 1.67% in conjunction with the proposed deficit factor of 19.608%



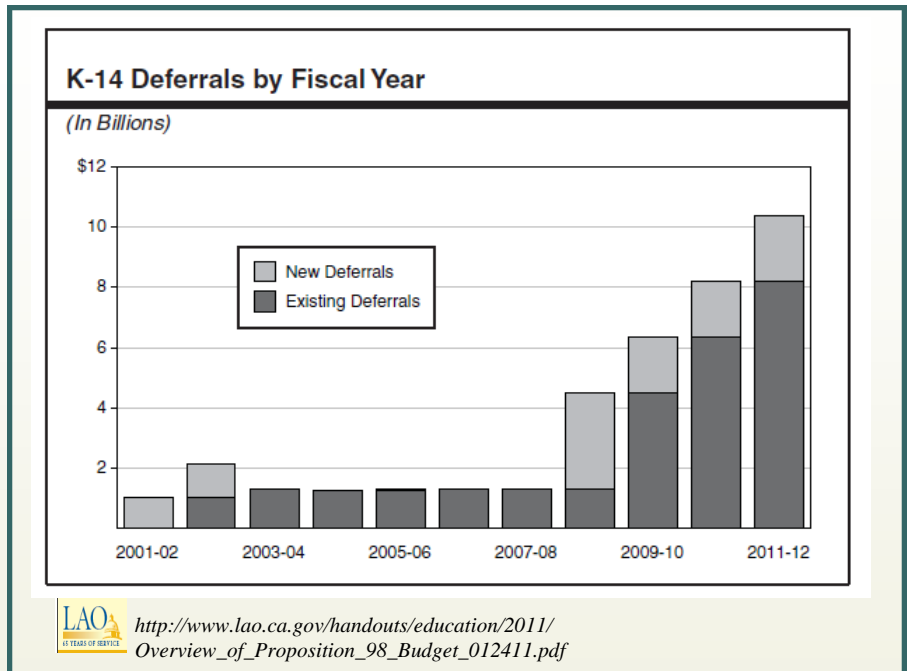
results in a net change in revenue limit funding of -0.369% or an approximate \$19 per ADA reduction from 2010-11 funding levels.

There are risks to the budget proposal, with the greatest risk in the area of the voter approval necessary to continue the temporary tax increases. Should ballot measures for the tax extensions fail, K-12 education could be faced with a minimum \$2 billion reduction in funding. This equates to approximately \$330 per ADA and for Hemet Unified it would amount to more than \$7 million.

Because of the uncertainty of the revenue from the tax extension needed to balance the state's budget, school districts across the state have been advised to develop their multi-year projections and their 2011-12 budgets based on current law which has the tax increases expiring in June 2011 and to assume a total \$349 per ADA decrease in Proposition 98 funding.

Adding to uncertainty for K-12 education funding are the increasing number of deferred payments to school districts by the state. What began in 2001-02 as a single deferral of the June principal apportionment from the end of June to early July, has grown to the deferral of all or part of nine monthly apportionments. It is now expected that nearly 35% of principal apportionments to schools will be delayed until the following fiscal year. The 2011-12 budget proposes a new deferral of \$2.1 billion in Proposition 98 funding to schools, though how or when the new deferral would be implemented has not been decided. One proposal would delay the July payment, including apportionments to be paid in July that were deferred from prior months, to July of the following year. This will cause some funding to be received nearly 13 months after it was originally due.

In summary, the state continues to struggle with large budget shortfalls and attempts to fill the growing gap with one-time fixes, temporary measures, borrowing, and spending reductions. The state continues to pass growing cash problems down to the local level. Some budget fixes for the 2011-12 year are dependent on revenues that are not certain and school districts will need to be prepared financially in the event these budget solutions are not realized.





# Second Interim Revisions

## GENERAL FUND

### UNRESTRICTED GENERAL FUND

#### Revenues

Hemet 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 on Jan 31 totaled \$123.9 million. Adjustments made between the June adopted budget and January 31 were primarily related to increases in revenue limit funding as a result of the state budget adopted in October 2010.

In the district's second interim report, the budget for revenues is being increased by \$721,176. The changes include a slight reduction to revenue limit funding, an increase of \$322,406 in federal revenue for reimbursement of Medicare Administrative Activities (MAA), an increase of \$978,227 for state mandated cost reimbursements. The district projects a decrease in previously budgeted local revenue amounts. The reduction is related to lower than originally projected receipts from other districts for field trip transportation services provided by the Hemet USD Transportation Department.

#### Expenditures

Budgeted expenditures in the Unrestricted General Fund as of January 31 totaled \$108.4 million, an increase of \$3.0 million from the June adopted budget. Increases made prior to January 31 were a result of budgeting prior year carry over balances for site lottery and MAA allocations. In addition, budgets for salaries and benefits were previously increased to accommodate positions added at school sites for higher than projected enrollment.

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

	Adopted Budget	Jan 31 Budget	Second Interim Changes	Second Interim Revised Budget
a <b>Beginning Balance</b>	\$ 13,376,504	\$ 15,728,020	\$ -	\$ 15,728,020
b Revenues/Sources/Contributions	\$ 109,720,297	\$ 115,414,682	\$ 956,451	\$ 116,371,133
c Expenses/Uses	\$ 106,714,579	\$ 109,668,996	\$ (730,416)	\$ 108,938,580
d (b-c) <b>Excess/(Deficit)</b>	\$ 3,005,718	\$ 5,745,686	\$ 1,686,867	\$ 7,432,553
e (a+d) <b>Ending Balance</b>	\$ 16,382,222	\$ 21,473,706	\$ 1,686,867	\$ 23,160,573
Reserves & Designated Balances	\$ 16,382,222	\$ 21,473,706	\$ 1,686,867	\$ 23,160,573
<b>Undesignated Balance</b>	\$ -	\$ -	\$ -	\$ -

Budgeted expenditures in the district's second interim report are projected to be approximately \$730,000 less than anticipated in the district's first interim report presented in December. Reductions are made in all expenditure categories except certificated salaries, where another \$300,000 is expected to be needed for the remainder of the year. Classified salaries are being reduced by \$238,500 and the budget for employee benefits is being reduced by \$269,879. The reductions are based on expenditure trends in those categories for the remainder of the year.



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Small reductions are proposed in the budget categories for books and supplies and services and operating expenses. A reduction of \$450,000 in the budget for capital outlay, is made to the district's equipment replacement account because no further equipment purchases are expected before June 30th.

## 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.

The budget for Transfers In from other funds in the district's adopted budget was \$96,773. This is to transfer the remaining balance in Special Reserve Fund 17 that was originally set aside for new school startup, back to the general fund. The budget in this category was increased earlier in the year to \$719,097 in order to account for the transfer of CFD administrative cost reimbursements from facilities related funds. No significant change is made to the budget in this category in the second interim report.

Finally, in the Contributions category, a reduction of \$235,686 is being made in the amount budgeted in contributions to restricted resources for Special Education. The decrease is an off-set to increases in state and federal Special Education funds, which enable the district to lower the encroachment on the Unrestricted General Fund.

## Fund Balance

The combined changes to revenues, expenditures, and other sources/uses in the Unrestricted General Fund result in a projected ending balance of \$23.2 million. This is an increase of nearly \$1.7 million from amount projected in the First Interim financial report. The ending fund balance is made up of \$5.32 million for economic uncertainties, \$288,230 for stores and revolving cash, and \$2.4 million for various carry over balances. \$ 4.4 million in fund balance reserves are set aside to continue to fund positions in the 2012-13 fiscal that are now supported by American Recovery and Reinvestment Act (ARRA) or Jobs Act funds until June 2012. In addition, the district is setting aside \$10.8 million to fund on-going expenditures in 2011-12 and 2012-13 when deficated spending is projected.



## RESTRICTED GENERAL FUND

### Revenue

Restricted General Fund 2010-11 revenues in the Second Interim financial report are anticipated to total \$51.7 million. The overall budget for restricted revenues is being increased by \$1.6 million. The budget changes at Second Interim include a decrease to revenue limit funding of \$164,314 for Special Education as a result of the changes in special education ADA projections. There is an increase of \$1.1 million in federal for the final allocation of ARRA Stabilization Funds. The budget for local revenue is being increased by \$672,664 to match total contract amounts for transportation services provided to other districts.

### Expenditures

Projected changes to the Restricted General Fund expenditures equate to an overall increase of \$334,000. There is a net decrease to classified salaries and benefits of \$247,510. Increases to classified salaries and benefits in transportation related to the increase in contract revenues are off-set by decreases in the special education area. Operating costs show an increase of \$537,798, primarily related to the increase for transportation contracts.

### Sources/Uses/Contributions

Contributions to the Restricted General Fund from unrestricted resources are projected to decrease by \$235,686. Increases in state and federal special education funds allow the district to lower the encroachment on the Unrestricted General Fund.

### Fund Balance

The Restricted General Fund ending balance is being increased by \$1 million and is related to the budget increase in revenue for the final ARRA Stabilization allocation. While expenditures for this funding source are not currently budgeted, the district anticipates it will fully expend this balance along with all other original ARRA funds by the end of the current fiscal year. Allowed expenses may be transferred from the Unrestricted General Fund where they are currently budgeted to fully utilize any unspent balances in the ARRA accounts. This may create larger Unrestricted General Fund ending balances at year-end than are indicated at this time and may reduce the amount remaining in the Restricted General Fund.

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

		Adopted Budget	Jan 31 Budget	Second Interim Changes	Second Interim Revised Budget
a	<b>Beginning Balance</b>	\$ 9,725,649	\$ 10,531,885	\$ -	\$ 10,531,885
b	Revenues/Sources/ Contributions	\$ 55,019,269	\$ 59,543,827	\$ 1,380,462	\$ 60,924,289
c	Expenses/Uses	\$ 61,807,829	\$ 67,893,229	\$ 339,710	\$ 68,232,939
d (b-c)	<b>Excess/(Deficit)</b>	\$ (6,788,560)	\$ (8,349,402)	\$ 1,040,752	\$ (7,308,650)
e (a+d)	<b>Ending Balance</b>	\$ 2,937,089	\$ 2,182,483	\$ 1,040,752	\$ 3,223,235
	Reserves & Designated Balances	\$ 2,937,089	\$ 2,182,483	\$ 1,040,752	\$ 3,223,235
	<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 receives 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 for Second Interim is projected to be \$3.5 million. General Purpose Block Grant funding for the two schools is projected to increase by \$82,718. Federal revenue is increased by \$11,730 for HAAAT's portion of the final ARRA Stabilization allocation. State and local revenues are increased by \$8,162 for donations and small prior year adjustments to Charter Categorical Block Grant funding.

## Expenditures

Total expenditures for Hemet Unified's charter schools are projected to be \$3.1 million, an increase of \$31,730 from amounts budgeted on January 31.

## Sources/Uses/Contributions

\$227,361 remains budgeted as Transfers Out to other funds bringing the total for expenses and transfers out to \$3.3 million. Memorandums of Understanding with the two schools approved by the Governing Board earlier this year state that 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 projected ending balance in the Charter School Fund for the year-ending June 30, 2011 is projected to be 407,083. \$289,874 of the ending balance belongs to HAAAT and the remaining \$117,210 is held for WCA.

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

	Adopted Budget	Jan 31 Budget	Second Interim Changes	Second Interim Revised Budget
<b>Beginning Balance</b>	\$ 316,034	\$ 278,914	\$ -	\$ 278,914
Revenues/Sources/Contributions	\$ 2,697,575	\$ 3,354,016	\$ 102,610	\$ 3,456,626
Expenses/Uses	\$ 2,733,478	\$ 3,296,727	\$ 31,730	\$ 3,328,457
<b>Excess/(Deficit)</b>	\$ (35,903)	\$ 57,289	\$ 70,880	\$ 128,169
<b>Ending Balance</b>	\$ 280,131	\$ 336,203	\$ 70,880	\$ 407,083
Reserves & Designated Balances	\$ 280,131	\$ 336,203	\$ 70,880	\$ 407,083
<b>Undesignated Balance</b>	\$ -	\$ -	\$ -	\$ -



# Other District Funds

The table below is a summary of the Second Interim budgets for all other district funds. Budgets will be adjusted for the funds listed below as follows:

- Fund 13 revenues are being increased by \$83,241 for state reimbursements and expenditures by \$89,294.
- Fund 21 revenues are being decreased by \$607,341 for lower than originally projected interest payments. Services and capital outlay budgets are reduced by amounts equivalent to the decrease in revenue.

No changes to budgets in any other funds are proposed 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	\$ 9,752,357	\$ 722,000	\$ -
Expenses/Uses	\$ 644,365	\$ 1,655,433	\$ 9,696,899	\$ 1,522,000	\$ 96,362
<b>Change in Fund Balance</b>	<b>\$ (11,365)</b>	<b>\$ -</b>	<b>\$ 55,458</b>	<b>\$ (800,000)</b>	<b>\$ (96,362)</b>
Beginning Fund Balance	\$ 446,025	\$ 5,217	\$ 3,908,131	\$ 1,131,966	\$ 121,362
<b>Ending Fund Balance</b>	<b>\$ 434,660</b>	<b>\$ 5,217</b>	<b>\$ 3,963,589</b>	<b>\$ 331,966</b>	<b>\$ 25,000</b>

	<b>Fund 21 Building Fund (Measures E &amp; 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	\$ 23,630,784	\$ 350,000	\$ 50,000	\$ -	\$ 15,860,886
Expenses/Uses	\$ 45,670,970	\$ 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>



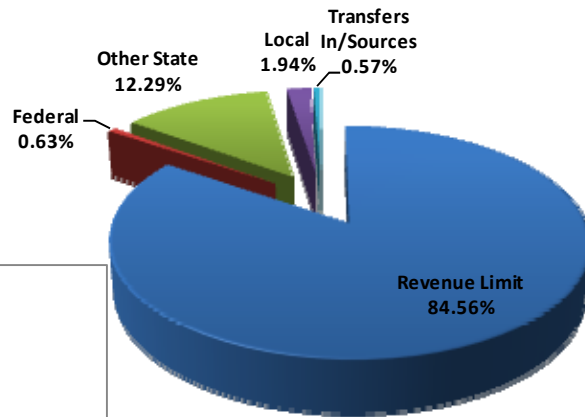
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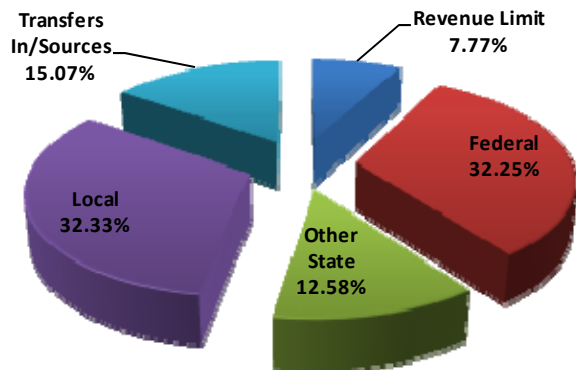
# Charts

## Revenue

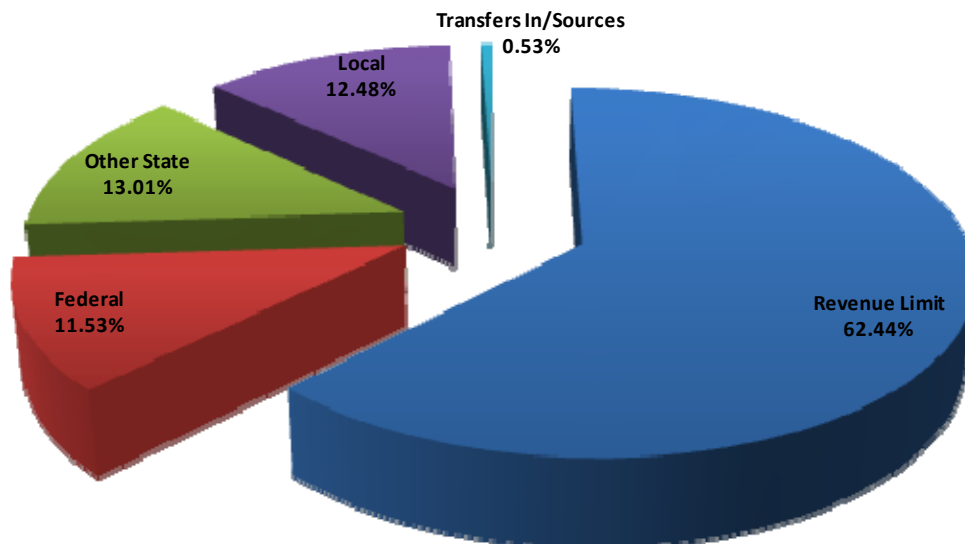
### Unrestricted General Fund Revenue



### Restricted General Fund Revenues

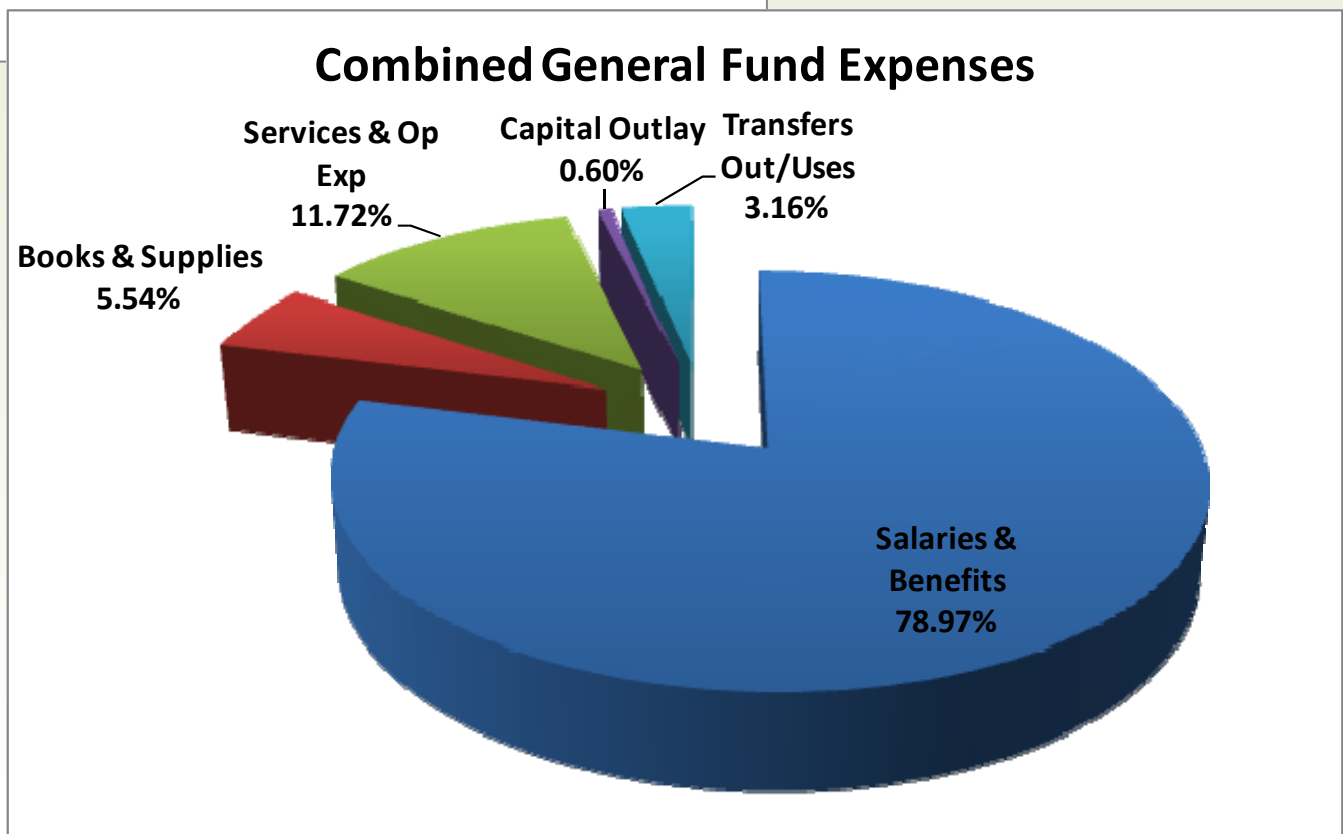
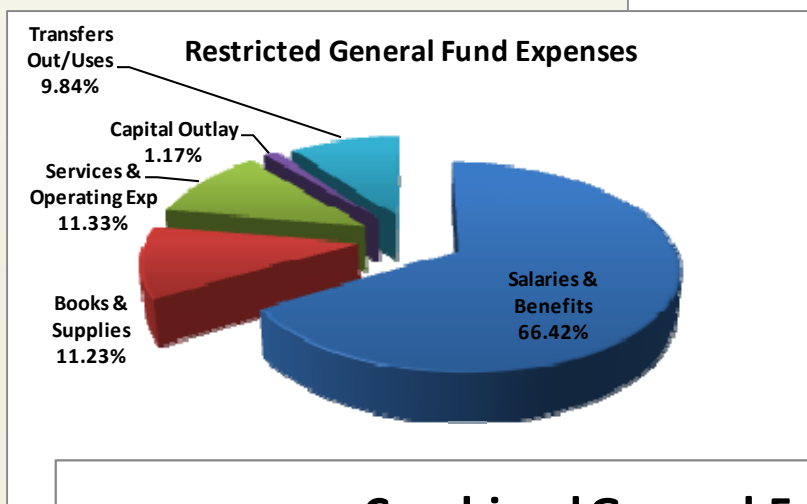
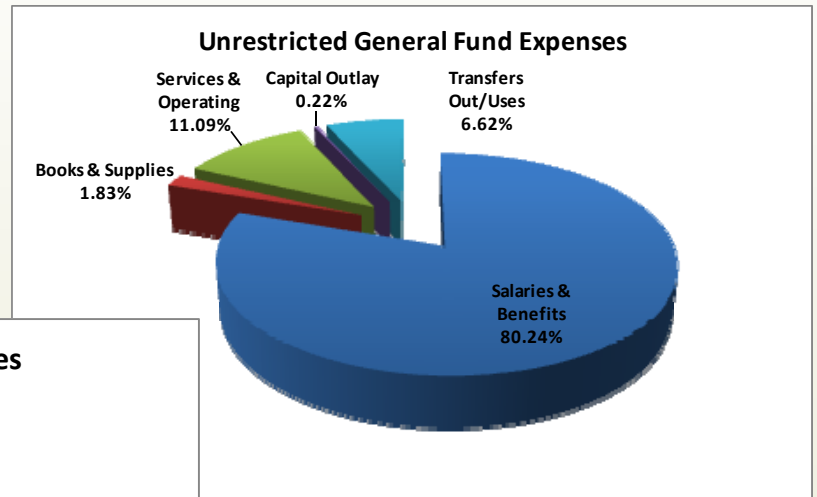


### Combined General Fund Revenue



# Charts

## Expenditures



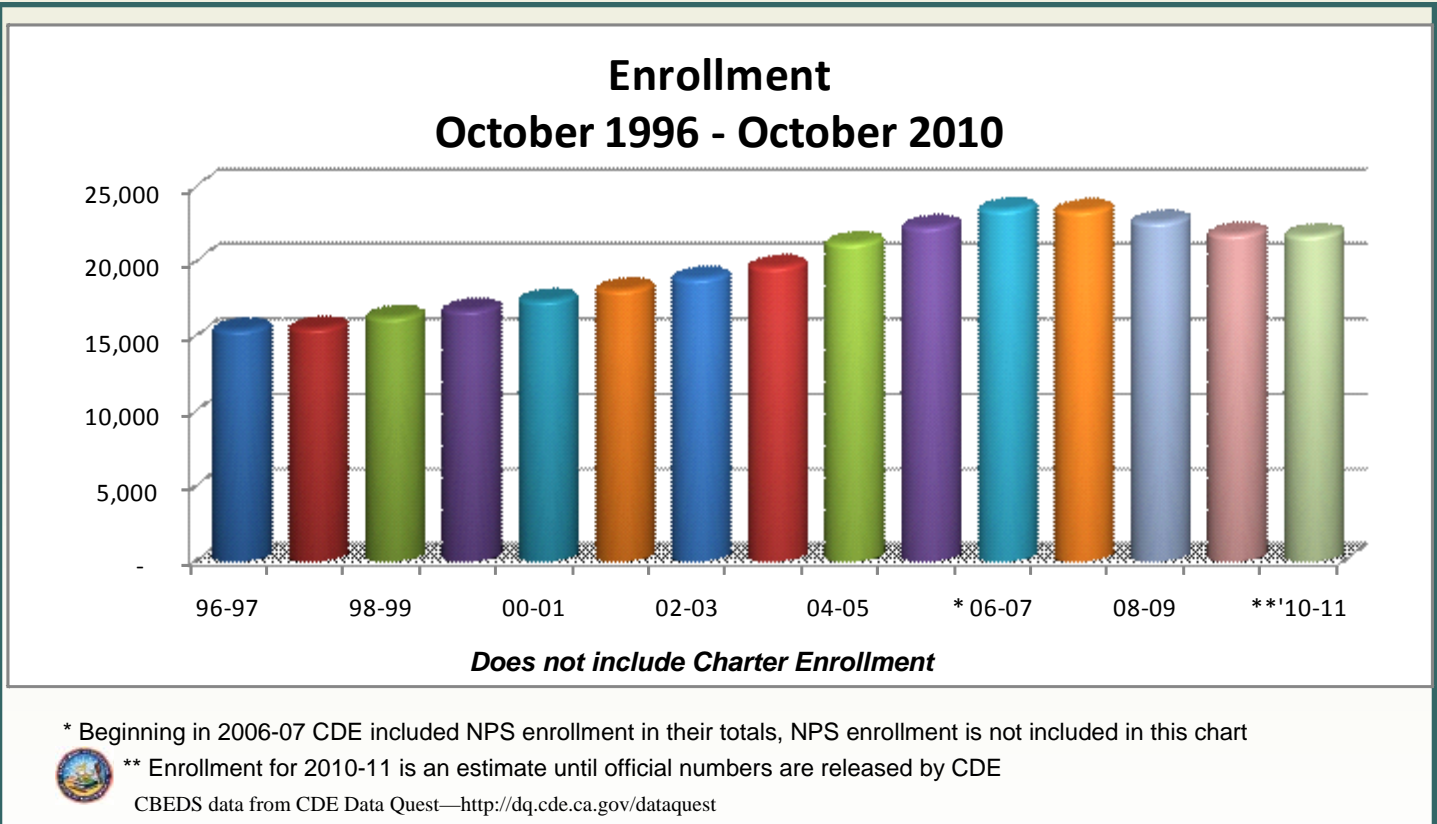


# ENROLLMENT AND ADA

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. Unofficial enrollment data for October 2010, shows the district had 21,811 non-charter students enrolled compared to 21,872 for 2009-10, a decline of 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.

Since the first week in October, the district has experienced a loss of 170 students which is typical as trends 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 just under 95.0% when last reported in mid-February. The increased rates of attendance will help to increase revenue generated by ADA.



# CASH FLOW ANALYSIS

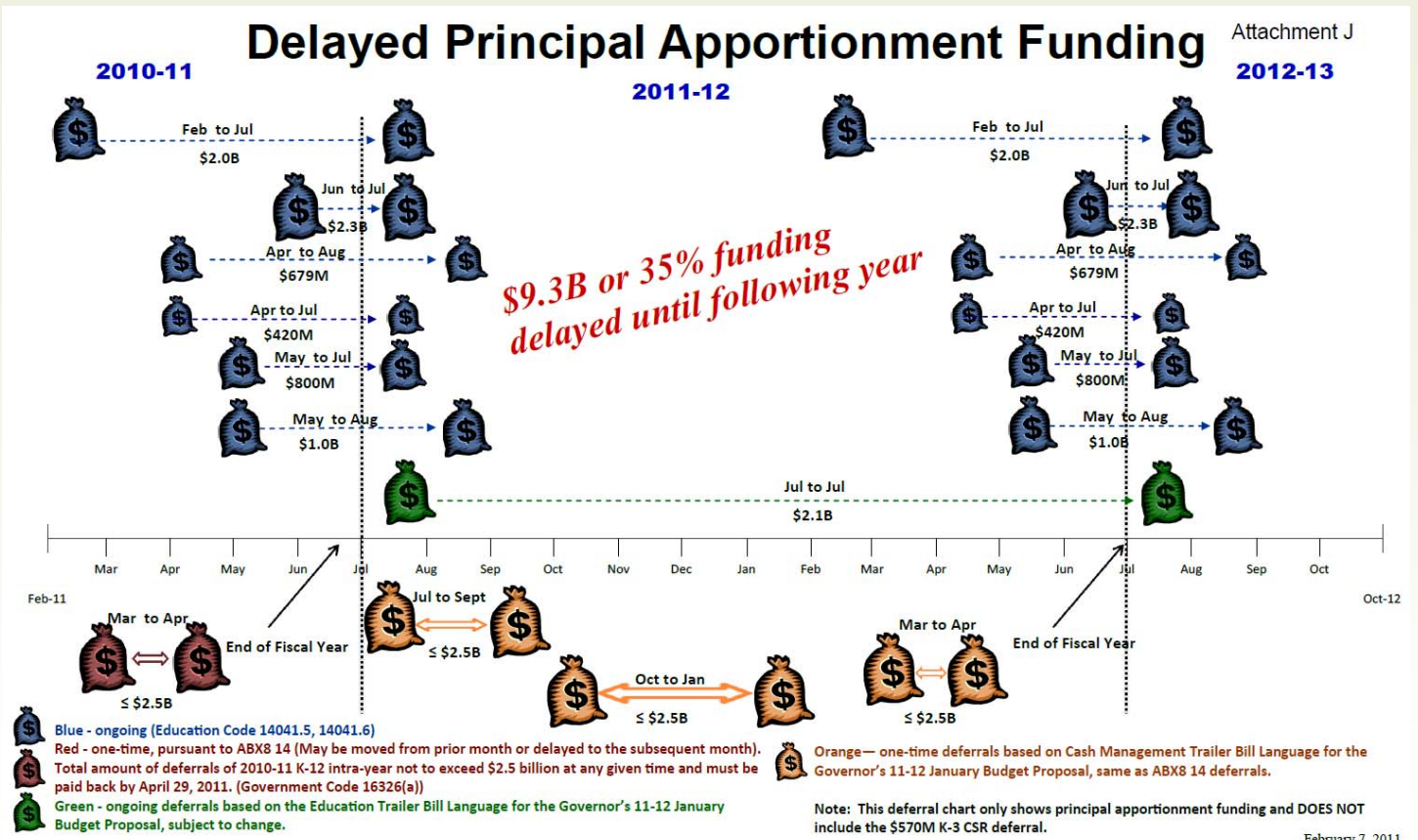
Hemet Unified's General Fund cash position ebbs and flows with the timing of expenditures and the receipt of funds. State budget balancing measures in recent years have relied on deferral of payments to school districts. Adoption of the state's 2010-11 added more deferrals of payments to schools. Currently about 28% of revenue limit apportionments owed to school districts by the state each year are not paid until the following fiscal year. In the January budget, the Governor has proposed adding to the level of deferrals which would increase the amount of Principal apportionment funding delayed until the following year to 35%.

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 \$25 million in deferred payments so it can 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.

The district's cash balance as of June 30th is projected to be approximately \$14 million. Of this cash balance \$15 million is made up of a temporary Tax Revenue Anticipation Note (TRAN). Without the loan, the district could expect to have a negative cash balance in its general fund of approximately \$1 million.

The graphic below illustrates the state's deferral schedule for revenue limit/Prop 98 funding. As mentioned earlier, while the district is projecting to end the year with a combined general fund balance of more than \$26 million, deferred payments mean that it is expected none of the ending balance will be available in cash and the district will be paying year-end obligations with temporary loans.

In October, a temporary loan was made to Fund 12—Child Development in the amount of \$300,000 because of a delay in revenue receipts for Child Development programs. This loan was repaid in January, however another loan was made to Fund 12 in late February in the amount of \$100,000. 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 Unrestricted General Fund of \$16.4 million for the 2010-11 fiscal year with revenues exceeding expenses by \$3.0 million. The projected unrestricted ending fund balance was revised upward in the district's first interim report when changes in funding levels authorized with adoption of the state's budget in October 2010 were accounted for. As of January 31, the unrestricted general fund ending balance was anticipated to be \$21.5 million. With second interim changes, the district now expects an ending balance in the Unrestricted General Fund of \$23.2 million by June 30th.

\$5.3 million of the ending balance is set aside for economic uncertainties and almost \$300,000 is held as warehouse inventory (stores) and cash in local banks. The economic uncertainty reserve is equivalent to 3% of Combined General Fund expenses and other uses/transfers out. The remaining \$17.9 million is comprised of designated and carry over balances. Although carry over balances in many accounts are not being re-distributed, the district continues to identify those amounts in the event financial circumstances improve and the funds can be allocated back to the associated sites and departments. These carry over balances make up another \$2.4 million of the ending balance. \$4.4 million is reserved to cover the costs of positions currently funded by one-time federal funds. These positions are being supported by various ARRA funds in the current year and will be supported by Jobs Bill money in 2011-12. By 2012-13 the district will need to use general fund dollars to continue to pay for those positions and has reserved funds to enable it to do so. Finally, the remaining \$10.8 million is set aside as a reserve to fund deficit spending over the next two years.

While the ending balance of the Unrestricted General Fund is projected to be reported at \$23.2 million, it does not represent the amount of cash the district will have in its accounts. Because of deferrals, the cash balance is expected to be approximately \$25 million less. The cash shortfall will be covered by a Tax Revenue Anticipation Note (TRAN) that must be re-paid early in 2011-12.

An ending balance of \$3.2 million is currently projected for the Restricted General Fund. These balances will belong to various restricted programs and can only be used for the purposes designated by the funding

	Components of Ending Balance Second Interim 2010-11			
	Unrestricted General Fund		Restricted General Fund	
	Adopted Budget	2nd Interim Projected Budget	Adopted Budget	2nd Interim Projected Budget
Net Increase/(Decrease)	\$ 3,005,718	\$ 7,432,553	\$ (6,900,360)	\$ (7,308,650)
Beginning Fund Balance	13,376,504	15,728,020	9,725,649	10,531,885
<b>Ending Fund Balance</b>	<b>\$ 16,382,222</b>	<b>\$ 23,160,573</b>	<b>\$ 2,825,289</b>	<b>\$ 3,223,235</b>
<b>Reseves/Designations</b>				
3% Reserve for EU	\$ 6,478,996	\$ 5,354,174	\$ -	\$ -
Unrestricted Carry Over	9,564,914	2,382,262	-	-
Reserve for 2012 & 2013 deficits		10,781,759		-
Reserve for ARRA funded positions		4,354,148		-
Revolving Cash	25,000	25,000	-	-
Stores Inventory Reserve	313,312	263,230	-	-
Leagally Restricted Balances			2,276,295	2,875,176
Reserves - Transportation			296,029	296,029
Reserves - Debt Payments			252,965	52,030
<b>Total Reserves/Designations</b>	<b>\$ 16,382,222</b>	<b>\$ 23,160,573</b>	<b>\$ 2,825,289</b>	<b>\$ 3,223,235</b>
Available for Board Designation	\$ -	\$ -	\$ -	\$ -



source or grantee. Approximately \$1 million is related to ARRA stabilization funds. At this time, the district expects it will fully utilize the ARRA stabilization balance by transferring allowable expenses from the Unrestricted General Fund to this restricted resource before the close of the fiscal year. Those expense are currently budgeted in the Unrestricted General Fund. When the transfer occurs, budgets in both components of the general fund will be adjusted and the transfer will result in a decrease to the ending balance in the Restricted General Fund and a corresponding increase to Unrestricted General Fund ending balance.

## ENDING FUND BALANCE

<b>2010-11 Budget Reductions</b>	
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 \$8.4 million in budgeted expenses in the Restricted General Fund and another \$1.2 million in expenses that will be transferred from the Unrestricted General Fund before the close of the fiscal year. It also accounts for \$3.6 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 which 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 supplemental staff development, purchase equipment, and provide additional educational support to students with special needs. It has also been used to fund new Intensive Behavior Intervention Aides. Title I ARRA funds were almost completely expended in 2010. The funds were used to supplement school site allocations as well as pay for expenditures normally paid with regular Title I dollars. This allows the district to carry over a larger Title I balance than typically would be permitted. The balance of the unspent Title I funds must be utilized by the end of the 2011-12 fiscal year.

The district's ARRA SFSF allocation is being used to fund librarians, elementary music and kindergarten teachers, middle and high school resource officers, instructional materials, staff development, attendance

incentive awards, and various other services. It is anticipated the ARRA SFSF funds will be fully expended by the end of the current year.

The district received over \$4.2 million in ARRA Jobs funding in October 2010. The district's plan is to use the Jobs money in 2011-12 to continue to fund a majority of the positions currently paid with ARRA SFSF. While the Jobs money is available for use through September 2012, it is expected these dollars will be fully spent by the close of the 2011-12 fiscal year.

ARRA Proposed Spending Plan - Second Interim 2010-11				
	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>\$ -</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	1,040,725	-	2,366,525
Jobs		-	4,256,754	4,256,754
<b>Total Revenue</b>	<b>\$ 7,059,014</b>	<b>\$ 3,591,859</b>	<b>\$ 4,256,754</b>	<b>\$ 14,907,627</b>
Total Available	<b>\$ 14,582,395</b>	<b>\$ 9,562,408</b>	<b>\$ 4,256,754</b>	<b>\$ 22,431,008</b>
<b>Expenses</b>				
Certificated Salaries	\$ 3,198,302	\$ 2,517,440	\$ 2,295,000	\$ 8,010,742
Classified Salaries	487,897	1,209,963	1,034,000	2,731,860
Employee Benefits	853,103	1,158,154	927,754	2,939,011
Books/Supplies	251,285	642,720	-	894,005
Operating Costs	3,281,213	2,475,720	-	5,756,933
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>\$ 4,256,754</b>	<b>\$ 21,225,481</b>
<b>Change in Fund Balance (SFSF)</b>	<b>\$ (1,552,832)</b>	<b>\$ (4,765,022)</b>	<b>\$ -</b>	<b>\$ (6,317,854)</b>
<i>Minus Transferred Expenses</i>		<i>1,205,527</i>		<i>1,205,527</i>
<b>Ending Balance (SFSF)</b>	<b>\$ 5,970,549</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Revenue

The district's multi-year projections for the 2010-11 Second 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, 1.70% is used as the cost-of-living adjustment (COLA) rate for 2011-12 and 1.90% for 2012-13 in the district's multi-year projections. A 19.608% deficit for the two out years has been factored in to projections. This means the district is projected to receive only 80.392% of the revenue limit funding it earns. Based on recommendations from both SSC and RCOE, the district has applied an additional \$330 per ADA reduction to revenue limit funding for the 2011-12 and 2012-13 years. This additional reduction is related to the tax extension proposal that must go to the voters for approval and results in a \$7 million reduction in this revenue category from current year levels. Assumptions for the district's multi-year projections are based on current law, which states the temporary tax increases will expire in June 2011.

Overall, the Combined General Fund revenues for 2011-12 are projected to be \$9 million less than revenue budgeted for the current fiscal year. Revenue limit funding accounts for \$7.3 million of the total reduction, and state and local revenues are decreased by about \$1.8 million for carry over balances. Carry over balances are not budgeted until after the close of the current fiscal year when the actual amounts are determined.

Federal revenues in 2011-12 include \$4.4 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 revenues remain flat in the third year. It was previously assumed state revenues would increase in 2012-13 as K-3 CSR penalties returned to prior flexibility levels. However, the Governor's January budget includes extension of that flexibility provision. All other revenues for 2012-13 are assumed to be in line with current receipts.

Multi-Year Projections -Assumptions			
	2010-11	2011-12	2012-13
COLA	-0.39%	1.70%	1.90%
COLA Deficit	82.037%	80.392%	80.392%
Per ADA Reduction	\$ -	\$ (330.00)	\$ (330.00)
New Schools	-1	0	0
Growth	0.00%	0.44%	0.00%
Enrollment	21,811	21,907	21,907
ADA (includes Cnty)	20,676.25	20,766.97	20,766.95
ADA %	94.50%	94.50%	94.50%
Funded ADA	20,676.25	20,766.97	20,766.97
School Year (Days)	175	175	175
Salary Increase	0.00%	0.00%	0.00%
Unemployment Rate	0.72%	1.40%	1.40%
Work Year Reduction (Days)	8	8	8
Positions Added (Reduced)		(73.00)	-
Step & Column	1.60%	1.60%	1.60%

## Expenditures

Total budgeted expenditures in the combined general fund are projected to decrease by \$5.9 million in 2011-12 from the current year and to increase by \$1.2 million in 2012-13.

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

A budget reduction plan for 2011-12 that was presented to the Board at their February 15, 2011 meeting included staffing reductions. Those reductions are included in the expenditure assumptions in the district's second interim multi-year projection. Those reductions, which are off-set by increases for step and column increases, result in a net \$3.2 million decrease in salaries and benefits costs in 2011-12. Other expenditure categories are reduced in relation to one-time carry over amounts budgeted in the current year.

Some expenses funded by ARRA funds are transferred from the restricted to the unrestricted general fund in 2011-12. These are primarily not salary related costs such as SRO and security costs. Salary and



benefits funded by ARRA in 2010-11 will be funded by ARRA Jobs money in 2011-12. The multi-year projections show those positions returning either to the unrestricted general fund in 2012-13 or being paid from Special Education resources which will cause an increase in contributions to those programs.

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 a significant portion of its reserve balances by the end of 2012-13. The combined general fund ending balance is projected to fall from an estimated \$26.4 million at the end of 2010-11 to \$15.8 million at the end of 2012-13. At that time, there will be \$5.2 million set aside for the district's 3% reserve, \$288,230 reserved for stores and cash in banks, and \$0.9 million in restricted balances, and \$2.7 million in unrestricted designations/reserves. If other reductions are not made in 2012-13 and state revenues are funded on current assumed levels, the multi-year projection will likely show the district will not meet its three percent reserve in 2013-14.

As the district continues 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 May Revise and June election results. Should the tax extension measure pass in a June 2011 election, the district will re-evaluate its multi-year projections and 2011-12 budget and make changes to revenues and expenditures as appropriate and necessary.

## **Enrollment and ADA**

Enrollment is projected to increase slightly in 2011-12 and stay at the same level for 2012-13. ADA is projected at 94.50% in all years.

## **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 if it is to retain a positive certification of its financial condition over the next two years.



# 2011-12 Budget Plan

Item #	Items	FTE	General Fund	Comments
1	Increase Transportation Revenues		\$ 250,000	Contract out to more districts
2	Solar/Direct Access Power Savings		\$ 250,000	3 mos DA, & 6 mos solar (\$300K on-going)
3	Reduce 8 Administrators	8.0	\$ 1,000,000	Director, Manager, AP's
4	Increase K-3 CSR to 30:1 staff	41.0	\$ 2,900,000	Approx 41 teaching positions
5	Reduce 2 classified positions at DO	2.0	\$ 120,000	Reorganize Dept duties
6	Reduce Middle/HS Counselors	3.0	\$ 270,000	Reduce 1 per MS
7	Middle School Staffing ratio 34:1	4.0	\$ 280,000	Ratio from 33:1 to 34:1
8	Reduce Nurse	3.0	\$ 255,000	
9	Reduce Librarians	2.0	\$ 180,000	Eliminate HS, leave one DO
10	Reduce elective offerings at HS	9.5	\$ 630,000	If grad requirements reduced to 220 from 230
<b>Total</b>		<b>73.0</b>	<b>\$ 6,135,000</b>	





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

	2009-10 Audited Actuals	2010-11 Adopted Budget	2010-11 Revised Budget 1/31	2010-11 Seond Interm Revisions	2010-11 Second Interm Revised Budget
<b>Revenues</b>					
Revenue Limit Sources	\$ 104,812,926	\$ 101,786,602	\$ 106,038,954	\$ (62,765)	\$ 105,976,189
Federal Revenue	1,393,018	473,163	473,163	322,406	795,569
State Revenue	14,726,721	14,788,474	14,423,303	978,227	15,401,530
Local Revenue	3,482,825	2,914,686	2,948,681	(516,692)	2,431,989
<b>Total Revenues</b>	<b>\$ 124,415,490</b>	<b>\$ 119,962,925</b>	<b>\$ 123,884,101</b>	<b>\$ 721,176</b>	<b>\$ 124,605,277</b>
<b>Expenditures</b>					
Certificated Salaries	66,241,520	59,439,473	60,025,211	300,000	60,325,211
Classified Salaries	14,696,409	13,738,269	13,977,992	(238,500)	13,739,492
Employee Benefits	21,964,657	20,144,779	20,799,514	(269,879)	20,529,635
Books and Supplies	2,499,116	2,337,057	2,217,991	(61,845)	2,156,146
Services & Operating Exp	12,531,795	11,911,403	13,041,258	(10,192)	13,031,066
Capital Outlay	84,094	11,600	714,698	(450,000)	264,698
Indirect Costs/Debt Srvc	(3,103,951)	(2,098,002)	(2,337,668)	-	(2,337,668)
\$ -					
<b>Total Expenditures</b>	<b>\$ 114,913,640</b>	<b>\$ 105,484,579</b>	<b>\$ 108,438,996</b>	<b>\$ (730,416)</b>	<b>\$ 107,708,580</b>
<b>Excess (Deficiency)</b>	<b>\$ 9,501,850</b>	<b>\$ 14,478,346</b>	<b>\$ 15,445,105</b>	<b>\$ 1,451,592</b>	<b>\$ 16,896,697</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	19,405	96,773	719,097	(411)	718,686
Transfers Out/Other Uses	1,262,098	1,230,000	1,230,000	-	1,230,000
Contributions	(8,638,343)	(10,339,401)	(9,188,516)	235,686	(8,952,830)
<b>Total Other Sources (Uses)</b>	<b>\$ (9,881,036)</b>	<b>\$ (11,472,628)</b>	<b>\$ (9,699,419)</b>	<b>\$ 235,275</b>	<b>\$ (9,464,144)</b>
<b>Net Increase (Decrease)</b>	<b>\$ (379,186)</b>	<b>\$ 3,005,718</b>	<b>\$ 5,745,686</b>	<b>\$ 1,686,867</b>	<b>\$ 7,432,553</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>\$ 21,473,706</b>	<b>\$ 1,686,867</b>	<b>\$ 23,160,573</b>
Stores	228,868	313,312	263,230	-	263,230
Revolving Cash	25,000	25,000	25,000	-	25,000
PrePaid Expenses	152,823	-	-	-	-
3% Reserve	5,400,000	6,478,996	5,323,874	30,300	5,354,174
Designated/Restricted Balances	9,921,329	9,564,914	15,861,602	1,656,567	17,518,169
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

	2009-10 Audited Actuals	2010-11 Adopted Budget	2010-11 Revised Budget 1/31	2010-11 Seond Interm Revisions	2010-11 Second Interm Revised Budget
<b>Revenues</b>					
Revenue Limit Sources	\$ 4,409,100	\$ 3,795,901	\$ 4,896,786	\$ (164,314)	\$ 4,732,472
Federal Revenue	20,965,495	14,502,620	18,542,245	1,106,412	19,648,657
State Revenue	7,517,028	7,009,074	7,662,679	1,366	7,664,045
Local Revenue	19,867,348	19,144,912	19,026,240	672,684	19,698,924
<b>Total Revenues</b>	<b>\$ 52,758,971</b>	<b>\$ 44,452,507</b>	<b>\$ 50,127,950</b>	<b>\$ 1,616,148</b>	<b>\$ 51,744,098</b>
<b>Expenditures</b>					
Certificated Salaries	19,485,658	18,111,080	18,150,907	-	18,150,907
Classified Salaries	16,033,305	15,872,747	16,040,621	(107,510)	15,933,111
Employee Benefits	11,144,687	11,095,252	11,379,506	(140,000)	11,239,506
Books and Supplies	3,872,098	4,315,949	7,615,086	49,422	7,664,508
Services & Operating Exp	5,393,038	6,144,929	7,192,692	537,798	7,730,490
Capital Outlay	601,117	245,682	800,663	-	800,663
Indirect Costs/Debt Srvc	7,259,214	6,133,990	6,713,754	-	6,713,754
<b>Total Expenditures</b>	<b>\$ 63,789,117</b>	<b>\$ 61,919,629</b>	<b>\$ 67,893,229</b>	<b>\$ 339,710</b>	<b>\$ 68,232,939</b>
<b>Excess (Deficiency)</b>	<b>\$ (11,030,146)</b>	<b>\$ (17,467,122)</b>	<b>\$ (17,765,279)</b>	<b>\$ 1,276,438</b>	<b>\$ (16,488,841)</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	9,188,516	(235,686)	8,952,830
<b>Total Other Sources (Uses)</b>	<b>\$ 8,805,248</b>	<b>\$ 10,566,762</b>	<b>\$ 9,415,877</b>	<b>\$ (235,686)</b>	<b>\$ 9,180,191</b>
<b>Net Increase (Decrease)</b>	<b>\$ (2,224,898)</b>	<b>\$ (6,900,360)</b>	<b>\$ (8,349,402)</b>	<b>\$ 1,040,752</b>	<b>\$ (7,308,650)</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>\$ 2,825,289</b>	<b>\$ 2,182,483</b>	<b>\$ 1,040,752</b>	<b>\$ 3,223,235</b>
Stores	-	-	-	-	-
Revolving Cash	-	-	-	-	-
PrePaid Expenses	-	-	-	-	-
3% Reserve	-	-	-	-	-
Designated/Restricted Balances	10,531,885	2,825,289	2,182,483	1,040,752	3,223,235
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

	2009-10 Audited Actuals	2010-11 Adopted Budget	2010-11 Revised Budget 1/31	2010-11 Seond Interm Revisions	2010-11 Second Interm Revised Budget
<b>Revenues</b>					
Revenue Limit Sources	\$ 109,222,026	\$ 105,582,503	\$ 110,935,740	\$ (227,079)	\$ 110,708,661
Federal Revenue	22,358,513	14,975,783	19,015,408	1,428,818	20,444,226
State Revenue	22,243,749	21,797,548	22,085,982	979,593	23,065,575
Local Revenue	23,350,173	22,059,598	21,974,921	155,992	22,130,913
<b>Total Revenues</b>	<b>\$ 177,174,461</b>	<b>\$ 164,415,432</b>	<b>\$ 174,012,051</b>	<b>\$ 2,337,324</b>	<b>\$ 176,349,375</b>
<b>Expenditures</b>					
Certificated Salaries	\$ 85,727,178	\$ 77,550,553	\$ 78,176,118	\$ 300,000	78,476,118
Classified Salaries	30,729,714	29,611,016	30,018,613	(346,010)	29,672,603
Employee Benefits	33,109,344	31,240,031	32,179,020	(409,879)	31,769,141
Books and Supplies	6,371,214	6,653,006	9,833,077	(12,423)	9,820,654
Services & Operating Exp	17,924,833	18,056,332	20,233,950	527,606	20,761,556
Capital Outlay	685,211	257,282	1,515,361	(450,000)	1,065,361
Indirect Costs/Debt Srvc	4,155,263	4,035,988	4,376,086	-	4,376,086
<b>Total Expenditures</b>	<b>\$ 178,702,757</b>	<b>\$ 167,404,208</b>	<b>\$ 176,332,225</b>	<b>\$ (390,706)</b>	<b>\$ 175,941,519</b>
<b>Excess (Deficiency)</b>	<b>\$ (1,528,296)</b>	<b>\$ (2,988,776)</b>	<b>\$ (2,320,174)</b>	<b>\$ 2,728,030</b>	<b>\$ 407,856</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	\$ 186,310	\$ 324,134	\$ 946,458	\$ (411)	946,047
Transfers Out/Other Uses	1,262,098	1,230,000	1,230,000	-	1,230,000
Contributions	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ (1,075,788)</b>	<b>\$ (905,866)</b>	<b>\$ (283,542)</b>	<b>\$ (411)</b>	<b>\$ (283,953)</b>
<b>Net Increase (Decrease)</b>	<b>\$ (2,604,084)</b>	<b>\$ (3,894,642)</b>	<b>\$ (2,603,716)</b>	<b>\$ 2,727,619</b>	<b>\$ 123,903</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>\$ 19,207,511</b>	<b>\$ 23,656,189</b>	<b>\$ 2,727,619</b>	<b>\$ 26,383,808</b>
Stores	\$ 228,868	\$ 313,312	\$ 263,230	\$ -	263,230
Revolving Cash	25,000	25,000	25,000	-	25,000
PrePaid Expenses	152,823	-	-	-	-
3% Reserve	5,400,000	6,478,996	5,323,874	30,300	5,354,174
Designated/Restricted Balances	20,453,214	12,390,203	18,044,085	2,697,319	20,741,404
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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

		<b>JULY</b>		<b>AUG</b>		<b>SEPT</b>		<b>OCT</b>		<b>NOV</b>	
		<b>Actuals</b>		<b>Actuals</b>		<b>Actuals</b>		<b>Actuals</b>		<b>Actuals</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>B. RECEIPTS:</b>											
Revenue Limit											
State Aid 8011	8011	0.00	0.00%	6,211,988.00	6.84%	6,645,083.00	7.32%	4,870,863.00	5.37%	8,360,113.00	9.21%
Property Tax	8020-8089	0.00	0.00%	1,543,145.59	7.76%	0.00	0.00%	2,890,801.66	14.54%	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%
Other RL	8091-8099	29,542.75	53.07%	30,234.92	54.32%	(34,912.53)	-62.72%	14,609.28	26.25%	14,508.10	26.06%
Federal Revenues	8100-8299	2,259,254.31	11.05%	90,889.57	0.44%	3,090,123.97	15.11%	1,266,800.60	6.20%	389,261.93	1.90%
Other State Revenues	8300-8599	0.00	0.00%	77,755.00	0.34%	257,326.20	1.12%	197,380.03	0.86%	5,132,135.73	22.25%
Other Local Revenues	8600-8799	55,297.85	0.25%	123,170.62	0.56%	58,346.54	0.26%	342,851.84	1.55%	1,664,066.04	7.52%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	622,323.75	65.78%	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>15,560,084.80</b>	
<b>C. DISBURSEMENTS</b>											
Certificated Salaries	1000-1999	854,100.86	1.09%	812,317.17	1.04%	7,434,153.33	9.47%	7,661,842.67	9.76%	7,788,910.93	9.93%
Classified Salaries	2000-2999	1,389,927.02	4.68%	1,494,717.78	5.04%	2,780,635.26	9.37%	2,603,489.40	8.77%	2,649,182.13	8.93%
Employee Benefits	3000-3999	1,589,939.75	5.00%	2,060,858.91	6.49%	3,446,743.67	10.85%	2,742,685.26	8.63%	2,837,410.02	8.93%
Books & Supplies	4000-4999	56,129.09	0.57%	789,746.26	8.04%	675,456.33	6.88%	433,051.89	4.41%	442,731.02	4.51%
Services & Operating Expenses	5000-5999	2,382,083.61	11.47%	1,418,810.59	6.83%	1,777,740.55	8.56%	1,465,186.32	7.06%	1,178,912.01	5.68%
Capital Outlays	6000-6999	91,141.90	8.56%	33,410.00	3.14%	39,948.68	3.75%	120,855.53	11.34%	201,948.25	18.96%
Other Outgo	7100-7299/7400-7499	288,985.87	5.95%	211,005.60	4.34%	1,689,358.30	34.79%	203,122.66	4.18%	136,503.08	2.81%
Indirect Costs	7300-7399	0.00	0.00%	(6,000.00)	1.25%	0.00	0.00%	0.00	0.00%	(6,158.69)	1.28%
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	1,235,571.72	100.45%	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>15,229,438.75</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)		-		-	
Jul 2010 TRANS	9640	14,910,000.00		-		-		-		-	
2010-11 Mid Yr TRANS	9640	-		-		-		-		-	
<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>E. INTERFUND LOANS</b>	9311/9611	-		-		-		(300,000.00)		-	
<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%	(7,298.80)	-0.02%
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%	(235,930.96)	-3.70%
<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>228,632.16</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>559,278.21</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>22,233,638.26</b>	

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

		DEC Actuals		JAN Actuals		FEB Actuals		MARCH Projected		APRIL Projected	
<b>A. BEGINNING CASH</b>		<b>22,233,638.26</b>		<b>37,757,200.69</b>		<b>28,058,388.70</b>		<b>15,852,583.40</b>		<b>27,506,887.02</b>	
<b>B. RECEIPTS:</b>											
Revenue Limit											
State Aid 8011	8011	16,766,923.00	18.47%	8,360,113.00	9.21%	749,636.00	0.83%	0.00	0.00%	11,663,395.92	12.85%
Property Tax	8020-8089	7,080,708.35	35.60%	2,772,817.04	13.94%	290,755.13	1.46%	0.00	0.00%	1,721,830.72	8.66%
PY State Aid	8019	0.00	0.00%	0.00	0.00%	(42,769.00)	-100.00%	42,769.00	100.00%	0.00	0.00%
Other RL	8091-8099	13,709.09	24.63%	(1,181.03)	-2.12%	14,338.78	25.76%	(28,851.46)	-51.83%	10,388.34	18.66%
Federal Revenues	8100-8299	1,042,981.19	5.10%	850,935.61	4.16%	147,691.09	0.72%	6,810,779.37	33.31%	1,294,832.63	6.33%
Other State Revenues	8300-8599	2,436,250.36	10.56%	2,306,962.41	10.00%	1,919,355.25	8.32%	1,182,800.38	5.13%	2,093,963.79	9.08%
Other Local Revenues	8600-8799	1,201,474.53	5.43%	3,973,377.23	17.95%	500,311.96	2.26%	2,883,067.64	13.03%	1,712,783.13	7.74%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL RECEIPTS</b>		<b>28,542,046.52</b>		<b>18,263,024.26</b>		<b>3,579,319.21</b>		<b>10,890,564.93</b>		<b>18,497,194.53</b>	
<b>C. DISBURSEMENTS</b>											
Certificated Salaries	1000-1999	7,568,007.37	9.64%	7,499,080.88	9.56%	7,687,700.36	9.80%	7,684,414.01	9.79%	7,626,730.27	9.72%
Classified Salaries	2000-2999	2,504,048.69	8.44%	3,012,706.40	10.15%	3,033,337.51	10.22%	2,619,122.15	8.83%	2,731,770.91	9.21%
Employee Benefits	3000-3999	2,756,758.32	8.68%	2,040,554.02	6.42%	2,176,276.15	6.85%	2,977,764.14	9.37%	2,801,637.85	8.82%
Books & Supplies	4000-4999	289,933.81	2.95%	411,904.42	4.19%	416,355.22	4.24%	496,539.16	5.06%	612,199.49	6.23%
Services & Operating Expenses	5000-5999	916,565.93	4.41%	1,271,022.83	6.12%	1,240,522.70	5.98%	1,066,195.46	5.14%	1,855,062.59	8.94%
Capital Outlays	6000-6999	8,627.86	0.81%	20,465.80	1.92%	12,304.30	1.15%	94,956.10	8.91%	237,390.25	22.28%
Other Outgo	7100-7299/7400-7499	282,961.51	5.83%	353,644.11	7.28%	1,173,098.23	24.16%	2,202.90	0.05%	176,033.29	3.62%
Indirect Costs	7300-7399	0.00	0.00%	(3,269.91)	0.68%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Transfers Out/Other Uses	7610-7699	0.00	0.00%	(5,571.72)	-0.45%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL DISBURSEMENTS</b>		<b>14,326,903.49</b>		<b>14,600,536.83</b>		<b>15,739,594.47</b>		<b>14,941,193.92</b>		<b>16,040,824.65</b>	
<b>D. TAX ANTICIPATION NOTES</b>											
2009-10 Mid Yr TRANS	9640	-		0.00		-		-		-	
Jul 2010 TRANS	9640	-		(14,910,000.00)		-		-		-	
2010-11 Mid Yr TRANS	9640	-		0.00		-		15,090,000.00		-	
<b>TRANS TOTAL</b>		<b>-</b>		<b>(14,910,000.00)</b>		<b>-</b>		<b>15,090,000.00</b>		<b>-</b>	
<b>E. INTERFUND LOANS</b>	9311/9611	<b>300,000.00</b>		<b>0.00</b>		<b>(100,000.00)</b>		<b>-</b>		<b>-</b>	
<b>F. PRIOR YEAR TRANSACTIONS</b>											
Accounts Receivable		1,012,207.90	2.65%	1,559,164.18	4.07%	64,707.90	0.17%	1,364,438.66	3.57%	179,757.76	0.47%
Accounts Payable/Def Rev		3,788.50	0.06%	10,463.60	0.16%	10,237.94	0.16%	749,506.05	11.75%	299,802.42	4.70%
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>1,008,419.40</b>		<b>1,548,700.58</b>		<b>54,469.96</b>		<b>614,932.61</b>		<b>(120,044.66)</b>	
<b>G. NET INCOME (B - C + D+ E + F)</b>		<b>15,523,562.43</b>		<b>(9,698,811.99)</b>		<b>(12,205,805.30)</b>		<b>11,654,303.62</b>		<b>2,336,325.22</b>	
<b>ENDING CASH (A +G)</b>		<b>37,757,200.69</b>		<b>28,058,388.70</b>		<b>15,852,583.40</b>		<b>27,506,887.02</b>		<b>29,843,212.24</b>	



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

		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL
<b>A. BEGINNING CASH</b>		<b>29,843,212.24</b>		<b>23,102,329.07</b>		<b>14,513,739.78</b>		<b>9,594,033.07</b>
<b>B. RECEIPTS:</b>								
Revenue Limit								
State Aid 8011	8011	1,425,021.91	1.57%	0.00	0.00%	25,712,590.17	28.33%	90,765,727.00
Property Tax	8020-8089	2,690,734.64	13.53%	789,072.65	3.97%	107,403.22	0.54%	19,887,269.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other RL	8091-8099	5,545.35	9.96%	58,309.12	104.75%	(70,575.71)	-126.79%	55,665.00
Federal Revenues	8100-8299	377,030.94	1.84%	29,475.30	0.14%	2,794,169.49	13.67%	20,444,226.00
Other State Revenues	8300-8599	1,172,627.71	5.08%	1,288,338.85	5.59%	5,000,679.29	21.68%	23,065,575.00
Other Local Revenues	8600-8799	2,816,894.13	12.73%	1,026,557.91	4.64%	5,772,713.58	26.08%	22,130,913.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	323,723.25	34.22%	946,047.00
<b>TOTAL RECEIPTS</b>		<b>8,487,854.68</b>		<b>3,191,753.83</b>		<b>39,640,703.29</b>		<b>177,295,422.00</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1000-1999	7,554,810.11	9.63%	7,824,808.86	9.97%	479,241.18	0.61%	78,476,118.00
Classified Salaries	2000-2999	2,704,012.12	9.11%	2,482,972.43	8.37%	(333,318.80)	-1.12%	29,672,603.00
Employee Benefits	3000-3999	2,853,192.37	8.98%	2,822,964.68	8.89%	662,355.86	2.08%	31,769,141.00
Books & Supplies	4000-4999	683,776.24	6.96%	819,372.21	8.34%	3,693,458.86	37.61%	9,820,654.00
Services & Operating Expenses	5000-5999	1,045,649.63	5.04%	1,607,180.29	7.74%	3,536,623.49	17.03%	20,761,556.00
Capital Outlays	6000-6999	61,436.60	5.77%	0.00	0.00%	142,875.73	13.41%	1,065,361.00
Other Outgo	7100-7299/7400-7499	176,033.29	3.62%	160,030.27	3.30%	3,422.89	0.07%	4,856,402.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(464,887.40)	96.79%	(480,316.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	1,230,000.00
<b>TOTAL DISBURSEMENTS</b>		<b>15,078,910.36</b>		<b>15,717,328.74</b>		<b>7,719,771.81</b>		<b>177,171,519.00</b>
<b>D. TAX ANTICIPATION NOTES</b>								
2009-10 Mid Yr TRANS	9640	-		-		15,110,000.00		0.00
Jul 2010 TRANS	9640	-		-		-		0.00
2010-11 Mid Yr TRANS	9640	-		-		(15,090,000.00)		0.00
<b>TRANS TOTAL</b>		<b>-</b>		<b>-</b>		<b>20,000.00</b>		<b>-</b>
<b>E. INTERFUND LOANS</b>								
9311/9611		-		-		100,000.00		0.00
<b>F. PRIOR YEAR TRANSACTIONS</b>								
Accounts Receivable		100,191.15	0.26%	96,183.62	0.25%	30,569.58	0.08%	38,262,861.00000
Accounts Payable/Def Rev		250,018.64	3.92%	(3,840,802.00)	-60.22%	1,141,328.10	17.90%	2,536,884.33000
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>(149,827.49)</b>		<b>3,936,985.62</b>		<b>(1,110,758.52)</b>		<b>35,725,976.67</b>
<b>G. NET INCOME (B - C + D+ E + F)</b>		<b>(6,740,883.17)</b>		<b>(8,588,589.29)</b>		<b>30,930,172.96</b>		<b>35,849,879.67</b>
<b>ENDING CASH (A + G)</b>		<b>23,102,329.07</b>		<b>14,513,739.78</b>		<b>45,443,912.74</b>		<b>45,443,912.74</b>

**CASH OPTIONS SURVEY**  
2010-11 and 2011-12 Fiscal Years

ATTACHMENT L

District Name: \_\_\_\_\_ Contact Name: \_\_\_\_\_ Date: \_\_\_\_\_

**GENERAL FUND**

- The district has sufficient cash in the General Fund and does NOT anticipate needing to borrow funds internally or externally from February 2011 to January 2012.
- The district does NOT have sufficient cash in the General Fund and will do an **internal temporary loan**, as indicated below. *(Please indicate the amounts, the fund(s) that will loan monies to the General Fund, and the anticipated loan date).*

Amount: _____	Fund: _____	Loan Date: _____
Amount: _____	Fund: _____	Loan Date: _____
Amount: _____	Fund: _____	Loan Date: _____
Amount: _____	Fund: _____	Loan Date: _____

- The district does NOT have sufficient cash in the General Fund and will do a **TRANS**. *(Please indicate the TRANS amount, type (mid, cross, regular), and the anticipated funding date).*

Amount: _____	Type: _____	Anticipated Funding Date: _____
Amount: _____	Type: _____	Anticipated Funding Date: _____
Amount: _____	Type: _____	Anticipated Funding Date: _____
Amount: _____	Type: _____	Anticipated Funding Date: _____

- The district does NOT have sufficient cash and is interested in borrowing funds from the County Board of Supervisors or the Riverside County Office of Education (**may not be a viable solution, recommend alternative cash options explored first**).

Amount: \_\_\_\_\_ Anticipated Funding Date: \_\_\_\_\_

- The district does NOT have sufficient cash and is interested in applying for the state deferral exemptions.

Exemption from the June 2011 deferral – state deadline is April 1, 2011

- Other Options – please describe below.

**OTHER FUNDS**

- The district does NOT have sufficient cash in the \_\_\_\_\_ Fund and will do an internal temporary loan in the amount of \$\_\_\_\_\_ from the \_\_\_\_\_ Fund.
- The district does NOT have sufficient cash in the \_\_\_\_\_ Fund and will do an internal temporary loan in the amount of \$\_\_\_\_\_ from the \_\_\_\_\_ Fund.

**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 %	Second 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%	20,617.09	-0.93%	20,707.81	0.44%	20,707.81	0.00%
<b>(excluding County and Charter)</b>									
<b>REVENUES</b>									
REVENUE LIMIT	\$121,366,983	\$104,812,926	-13.64%	\$105,976,189	1.11%	\$98,658,630	-6.90%	\$100,624,019	1.99%
FEDERAL	\$524,384	\$1,393,018	165.65%	\$795,569	-42.89%	\$45,569	-94.27%	\$45,569	0.00%
STATE	\$16,825,934	\$14,726,721	-12.48%	\$15,401,530	4.58%	\$14,355,530	-6.79%	\$14,355,530	0.00%
LOCAL	\$5,343,879	\$3,482,825	-34.83%	\$2,431,989	-30.17%	\$2,681,989	10.28%	\$2,681,989	0.00%
CONTRIBUTIONS	(\$7,505,699)	(\$8,638,343)	15.09%	(\$8,952,830)	3.64%	(\$9,502,830)	6.14%	(\$11,497,830)	20.99%
<b>REVENUE TOTALS</b>	<b>\$136,555,481</b>	<b>\$115,777,147</b>	<b>-15.22%</b>	<b>\$115,652,447</b>	<b>-0.11%</b>	<b>\$106,238,888</b>	<b>-8.14%</b>	<b>\$106,209,277</b>	<b>-0.03%</b>
<b>EXPENDITURES</b>									
Certificated Salaries	\$72,820,260	\$66,241,520	-9.03%	\$60,325,211	-8.93%	\$56,896,328	-5.68%	\$60,101,669	5.63%
Classified Salaries	\$17,213,690	\$14,696,409	-14.62%	\$13,739,492	-6.51%	\$14,073,799	2.43%	\$15,098,980	7.28%
Benefits	\$25,519,736	\$21,964,657	-13.93%	\$20,529,635	-6.53%	\$20,315,192	-1.04%	\$20,628,165	1.54%
Books & Supplies	\$3,691,486	\$2,499,116	-32.30%	\$2,156,146	-13.72%	\$2,156,146	0.00%	\$2,156,146	0.00%
Contracts & Services	\$14,349,055	\$12,531,795	-12.66%	\$13,031,066	3.98%	\$15,338,803	17.71%	\$15,338,803	0.00%
Capital Outlay	\$342,807	\$84,094	-75.47%	\$264,698	214.76%	\$64,698	-75.56%	\$64,698	0.00%
Other Outgo	\$107,717	\$34,361	-68.10%	\$44,003	28.06%	\$1,773	-95.97%	\$1,773	0.00%
Support Costs	(\$2,221,646)	(\$3,138,312)	41.26%	(\$2,381,671)	-24.11%	(\$1,886,355)	-20.80%	(\$1,735,855)	-7.98%
<b>Total Expenditures</b>	<b>\$131,823,105</b>	<b>\$114,913,640</b>	<b>-12.83%</b>	<b>\$107,708,580</b>	<b>-6.27%</b>	<b>\$106,960,384</b>	<b>-0.69%</b>	<b>\$111,654,379</b>	<b>4.39%</b>
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	\$315,714	\$19,405	-93.85%	\$718,686	3603.61%	\$0	-100.00%	\$0	#DIV/0!
Transfers Out & Other Uses	\$839,824	\$1,262,098	50.28%	\$1,230,000	-2.54%	\$1,124,428	-8.58%	\$1,124,428	0.00%
<b>Total Expenditures &amp; Uses</b>	<b>\$132,662,929</b>	<b>\$116,175,738</b>	<b>-12.43%</b>	<b>\$108,938,580</b>	<b>-6.23%</b>	<b>\$108,084,812</b>	<b>-0.78%</b>	<b>\$112,778,807</b>	<b>4.34%</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$4,208,266</b>	<b>(\$379,186)</b>	<b>-109.01%</b>	<b>\$7,432,553</b>	<b>-2060.13%</b>	<b>(\$1,845,924)</b>	<b>-124.84%</b>	<b>(\$6,569,530)</b>	<b>255.89%</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	\$11,898,940	\$16,107,206	35.37%	\$15,728,020	-2.35%	\$23,160,573	47.26%	\$21,314,649	-7.97%
Ending Balance	\$16,107,206	\$15,728,020	-2.35%	\$23,160,573	47.26%	\$21,314,649	-7.97%	\$14,745,119	-30.82%
<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>\$5,354,174</b>		<b>\$5,133,636</b>		<b>\$5,168,980</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		\$2,674,413		\$2,674,413		\$2,674,413	
Reserve for ARRA funded expenses	\$0	\$6,097,255		\$4,354,148		\$4,354,148		\$0	
Reserve for 2011/12-2012/13 Expenses	\$0	\$0		\$10,489,608		\$8,864,222		\$6,613,496	
Unappropriated	(\$0)	\$1		(\$0)		(\$0)		(\$0)	
<b>Total EFB</b>	<b>\$16,107,206</b>	<b>\$15,728,020</b>		<b>\$23,160,573</b>		<b>\$21,314,649</b>		<b>\$14,745,119</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 %	Second 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%	\$4,732,472	7.33%	\$4,736,258	0.08%	\$4,824,352	1.86%
FEDERAL	\$21,665,912	\$20,965,495	-3.23%	\$19,648,657	-6.28%	\$20,467,060	4.17%	\$16,112,912	-21.27%
STATE	\$8,373,732	\$7,517,028	-10.23%	\$7,664,045	1.96%	\$7,054,045	-7.96%	\$7,054,045	0.00%
LOCAL	\$19,522,083	\$19,867,348	1.77%	\$19,698,924	-0.85%	\$19,281,563	-2.12%	\$19,281,563	0.00%
CONTRIBUTIONS	\$7,505,699	\$8,638,343	15.09%	\$8,952,830	3.64%	\$9,502,830	6.14%	\$11,497,830	20.99%
REVENUE TOTALS	\$62,872,798	\$61,397,314	-2.35%	\$60,696,928	-1.14%	\$61,041,756	0.57%	\$58,770,702	-3.72%
<b>EXPENDITURES</b>									
Certificated Salaries	\$17,328,875	\$19,485,657	12.45%	\$18,150,907	-6.85%	\$17,922,908	-1.26%	\$15,914,675	-11.20%
Classified Salaries	\$14,905,448	\$16,033,305	7.57%	\$15,933,111	-0.62%	\$16,011,566	0.49%	\$15,467,751	-3.40%
Benefits	\$10,082,956	\$11,144,686	10.53%	\$11,239,506	0.85%	\$11,411,577	1.53%	\$11,394,706	-0.15%
Books & Supplies	\$5,242,620	\$3,872,098	-26.14%	\$7,664,508	97.94%	\$5,910,436	-22.89%	\$5,421,780	-8.27%
Contracts & Services	\$4,552,743	\$5,393,038	18.46%	\$7,730,490	43.34%	\$5,672,753	-26.62%	\$5,672,753	0.00%
Capital Outlay	\$1,142,881	\$601,117	-47.40%	\$800,663	33.20%	\$300,663	-62.45%	\$54,981	-81.71%
Other Outgo	\$4,982,463	\$4,566,057	-8.36%	\$4,812,399	5.40%	\$4,300,000	-10.65%	\$4,238,000	-1.44%
Support Costs	\$1,722,773	\$2,693,158	56.33%	\$1,901,355	-29.40%	\$1,506,355	-20.77%	\$1,355,855	-9.99%
Total Expenditures	\$59,960,759	\$63,789,116	6.38%	\$68,232,939	6.97%	\$63,036,258	-7.62%	\$59,520,501	-5.58%
<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%	\$68,232,939	6.97%	\$63,036,258	-7.62%	\$59,520,501	-5.58%
NET INCREASE (DECREASE) IN FUND BALANCE	\$2,967,784	(\$2,224,897)	-174.97%	(\$7,308,650)	228.49%	(\$1,767,141)	-75.82%	(\$522,438)	-70.44%
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	\$9,788,999	\$12,756,782	30.32%	\$10,531,885	-17.44%	\$3,223,235	-69.40%	\$1,456,094	-54.83%
Ending Balance	\$12,756,783	\$10,531,885	-17.44%	\$3,223,235	-69.40%	\$1,456,094	-54.83%	\$933,656	-35.88%
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		\$2,875,176		\$1,456,094		\$933,656	
Designated	\$0	\$1,831,798		\$348,059		\$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		\$3,223,235		\$1,456,094		\$933,656	

3/8/2011

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

DESCRIPTION	Audited Actuals 2008-09	Audited Actuals 2009-10	Percent of Change %	Second 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%	20,617.09	-0.93%	20,707.81	0.44%	20,707.81	0.00%
<b>REVENUES</b>									
REVENUE LIMIT	\$127,172,355	\$109,222,026	-13.49%	\$110,708,661	1.36%	\$103,394,888	-6.61%	\$105,448,371	1.99%
FEDERAL	\$22,190,296	\$22,358,513	60.14%	\$20,444,226	-8.56%	\$20,512,629	0.33%	\$16,158,481	-21.23%
STATE	\$25,199,666	\$22,243,749	-25.83%	\$23,065,575	3.69%	\$21,409,575	-7.18%	\$21,409,575	0.00%
LOCAL	\$24,865,962	\$23,350,173	23.46%	\$22,130,913	-5.22%	\$21,963,552	-0.76%	\$21,963,552	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%	\$176,349,375	-0.47%	\$167,280,644	-5.14%	\$164,979,979	-1.38%
<b>EXPENDITURES</b>									
Certificated Salaries	\$90,149,135	\$85,727,177	-2.03%	\$78,476,118	-8.46%	\$74,819,236	-4.66%	\$76,016,344	1.60%
Classified Salaries	\$32,119,138	\$30,729,714	18.57%	\$29,672,603	-3.44%	\$30,085,365	1.39%	\$30,566,731	1.60%
Benefits	\$35,602,692	\$33,109,343	3.65%	\$31,769,141	-4.05%	\$31,726,769	-0.13%	\$32,022,871	0.93%
Books & Supplies	\$8,934,106	\$6,371,214	-40.79%	\$9,820,654	54.14%	\$8,066,582	-17.86%	\$7,577,926	-6.06%
Contracts & Services	\$18,901,798	\$17,924,833	16.83%	\$20,761,556	15.83%	\$21,011,556	1.20%	\$21,011,556	0.00%
Capital Outlay	\$1,485,688	\$685,211	-78.09%	\$1,065,361	55.48%	\$365,361	-65.71%	\$119,679	-67.24%
Other Outgo	\$5,090,180	\$4,600,418	45.77%	\$4,856,402	5.56%	\$4,301,773	-11.42%	\$4,239,773	-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%	\$175,941,519	-1.55%	\$169,996,642	-3.38%	\$171,174,880	0.69%
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	\$1,320,293	\$186,310	-83.54%	\$946,047	407.78%	\$227,361	-75.97%	\$227,361	0.00%
Transfers Out & Other Uses	\$1,788,658	\$1,262,098	-54.33%	\$1,230,000	-2.54%	\$1,124,428	-8.58%	\$1,124,428	0.00%
Total Expenditures & Uses	\$193,572,522	\$179,964,854	-0.11%	\$177,171,519	-1.55%	\$171,121,070	-3.42%	\$172,299,308	0.69%
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>									
	\$7,176,050	(\$2,604,083)	-125.82%	\$123,903	-104.76%	(\$3,613,065)	-3016.04%	(\$7,091,968)	96.29%
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	\$21,687,939	\$28,863,988	167.78%	\$26,259,905	-9.02%	\$26,383,808	0.47%	\$22,770,743	-13.69%
Ending Balance	\$28,863,989	\$26,259,905	25.85%	\$26,383,808	0.47%	\$22,770,743	-13.69%	\$15,678,775	-31.15%
<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	
Designated for Economic Uncert.	\$5,825,000	\$5,400,000		\$5,354,174		\$5,133,636		\$5,168,980	
Prepaid Expenditures	\$1,465,104	\$152,823		\$0		\$0		\$0	
Legally Restricted Balances	\$9,573,250	\$8,700,087		\$2,875,176		\$1,456,094		\$933,656	
Designated - Unrestricted Carry Over	\$8,592,430	\$3,824,073		\$2,674,413		\$2,674,413		\$2,674,413	
Designated - Restricted Resources	\$3,069,893	\$1,831,798		\$348,059		\$0		\$0	
Reserve for ARRA/Jobs expenses	\$0	\$6,097,255		\$4,354,148		\$4,354,148		\$0	
Reserve for 2011/12-2012/13 Expenses	\$0	\$0		\$10,489,608		\$8,864,222		\$6,613,496	
Unappropriated	\$0	\$1		\$0		\$0		\$0	
Total EFB	\$28,863,989	\$26,259,905		\$26,383,808		\$22,770,743		\$15,678,775	
% of Reserve (9770 and 9790)	3.01%	3.00%		3.02%		3.00%		3.00%	

Hemet Unified School District

Multi-year Projection Assumptions - 2010-11 Second 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>78,476,118</b>	<b>29,672,603</b>	<b>31,769,141</b>	<b>9,820,654</b>	<b>20,761,556</b>	<b>1,065,361</b>	<b>5,606,086</b>	<b>177,171,519</b>	<b>110,708,661</b>	<b>20,444,226</b>	<b>23,065,575</b>	<b>22,130,913</b>	<b>946,047</b>	<b>177,295,422</b>
<b>2011-12 Adjustments</b>														
<i>List separately:</i>								0						0
COLA								0						0
COLA Deficits								0	(7,313,773)					(7,313,773)
Step & Column	1,255,618	474,762	296,665					2,027,045						0
Carry Over/One-Time Rev/Exp				(889,363)		(658,000)		(1,547,363)		(3,244,993)	(1,656,000)	(417,361)	(718,686)	(6,037,040)
F06 ARRA (IDEA, SFSF, Title I)	(2,777,379)	(1,193,381)	(1,113,712)	(864,709)	(2,057,737)	(42,000)		(8,048,918)		(1,040,752)				(1,040,752)
ARRA Jobs Bill	2,258,965	1,016,906	927,754					4,203,625		4,354,148				4,354,148
ARRA Expenses to Other Resources	518,414	176,475	185,958		2,307,737			3,188,584						0
Unemployment Rate Increase			751,875					751,875						0
Budget Reductions	(4,912,500)	(62,000)	(1,090,912)					(6,065,412)				250,000		250,000
Indirect Costs/Debt Payments							(559,885)	(559,885)						0
<b>2011-12 TOTALS</b>	<b>74,819,236</b>	<b>30,085,365</b>	<b>31,726,769</b>	<b>8,066,582</b>	<b>21,011,556</b>	<b>365,361</b>	<b>5,046,201</b>	<b>171,121,070</b>	<b>103,394,888</b>	<b>20,512,629</b>	<b>21,409,575</b>	<b>21,963,552</b>	<b>227,361</b>	<b>167,508,005</b>
<b>2012-13 Adjustments</b>														
<i>List separately:</i>								0						0
COLA								0	2,053,483					2,053,483
COLA Deficit								0						0
Step & Column	1,197,108	481,366	296,102					1,974,576						0
ADA Growth/(Decline)								0						0
Carry Over/One-Time Rev/Exp				(488,656)		(245,682)		(734,338)						0
F06 ARRA Jobs Bill	(2,295,000)	(1,034,000)	(927,754)					(4,256,754)		(4,354,148)				(4,354,148)
ARRA Jobs to Other Resources	2,295,000	1,034,000	927,754					4,256,754						0
Health/Library Techs from F06		(800,000)	(130,500)					(930,500)						0
Health/Library Techs to F03		800,000	130,500					930,500						0
CSR - End of Flexibility								0						0
Indirect Costs/Debt Payments							(62,000)	(62,000)						0
<b>2012-13 TOTALS</b>	<b>76,016,344</b>	<b>30,566,731</b>	<b>32,022,871</b>	<b>7,577,926</b>	<b>21,011,556</b>	<b>119,679</b>	<b>4,984,201</b>	<b>172,299,308</b>	<b>105,448,371</b>	<b>16,158,481</b>	<b>21,409,575</b>	<b>21,963,552</b>	<b>227,361</b>	<b>165,207,340</b>

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

School District Hemet Unified

	Second Interim		
	2010-11	2011-12	2012-13
<b>Budget Reductions</b>	\$ -	\$ -	\$ -
<i>Is detailed list provided?</i>	Yes <b>No</b>	Yes <b>No</b>	Yes <b>No</b>
<b>Cash Plans</b>			
<b>Internal Borrowing</b>	Fund \$	Fund \$	Fund \$
<b>TRAN</b>	\$ 30,000,000.00	\$ 30,000,000.00	\$ 30,000,000.00
<b>Other (specify)</b>			
<b>Projected Enrollment:</b>			
<b>District K-12 (including NPS and Community Day Schools)</b>	21,811	21,907	21,907
<b>Charter School</b>	456	456	456
<b>Declining Enrollment?</b>	<b>Yes</b> No	Yes <b>No</b>	Yes <b>No</b>
<b>Projected P-2 ADA:</b>			
<b>District K-12 (Form AI, lines 1-4, Col. C)</b>	20,617.09	20,707.81	20,707.81
<b>County Supplement</b>	59.16	59.16	59.16
<b>Charter School</b>	437.76	437.76	437.76
<b>Projected Revenue Limit ADA:</b>			
<b>District K-12 (Form AI, lines 1-4, Col. D)</b>	20,617.09	20,707.81	20,707.81
<b>County Supplement</b>	59.16	59.16	59.16
<b>Charter School</b>	437.76	437.76	437.76
<b>Revenue Limit COLA</b>	-0.390%	1.700%	1.900%
<b>Deficit</b>	17.963%	19.608%	19.608%
<b>Ongoing RL reduction (3.85% of undeficit BRL or \$250/ADA, whichever is greater)</b>	\$ -	\$330 per ADA additional reduction	\$330 per ADA additional reduction
<b>Step/Column Increase:</b>			
<b>Certificated (Salaries only)</b>	\$ 1,181,786	\$ 1,255,618	\$ 1,197,108
<b>Classified (Salaries only)</b>	\$ 437,485	\$ 474,762	\$ 481,366
<b>Increase/Decrease over Prior Year (Include New Schools Opening):</b>			
<b># of Teachers (Increase/Decrease)</b>	-64	-62.5	0
<b>Certificated (Salaries only)</b>	\$ (8,331,091)	\$ (4,062,500)	\$ -
<b>Classified (Salaries only)</b>	\$ (772,931)	\$ (100,000)	\$ -
<b>Management (Salaries only)</b>	\$ (1,027,402)	\$ (950,000)	\$ -
<b>Negotiated/Projected Salary and Benefit Increase/Decrease</b>			
<b>Certificated Salaries</b>	\$ -	\$ -	\$ -
<b>Classified Salaries</b>	\$ -	\$ -	\$ -
<b>Health/Welfare Benefits</b>	\$ -	\$ -	\$ -
<b># of New Schools Opening</b>			
<b>Cost of Operations for New Schools (Objects 4XXX-6XXX)</b>	\$	\$	\$

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

School District	Hemet Unified		
	Second Interim		
	2010-11	2011-12	2012-13
<b>Other Major Assumptions in Objects 4XXX-7XXX</b>		<i>Assumes non-SpEd expenditures paid for by ARRA funds including SRO and security expenses will be transferred to the unrestricted general fund in 2011-12. IDEA ARRA expenditures will be transferred to restricted SpEd resources requiring an increased contribution; decrease supplies by \$1.7 million as restricted resources carry over is spent down</i>	
<b>Other Major Assumptions in Objects 8XXX</b>		<i>Assumes additional \$330 per ADA reduction to revenue limit (approx \$6.9 million included in RL calculation); federal revenues include increase of \$4.2 million for one-time Jobs money off-set by decrease in MAA reimbursements which are budgeted when received; state revenue for mandated cost reimbursement decline from PY; local revenue increase \$250K for transportation payments from other LEA's; increase to contributions from F03 to F06 of \$500,000 to compensate for loss of IDEA ARRA (SpEd encroachment) for supplies/srvcs and decline in AV/redvlpmnt revenue used for debt service on capital outlay COPS</i>	<i>Continues additional \$330 per ADA reduction; federal revenue declines for loss of ARRA Jobs money;; contributions to restricted resources increases by \$2 million for SpEd positions previously funded by federal ARRA/Jobs revenues</i>



**Please submit a signed Commitment to Fiscal Solvency along with a detailed list of 2011-12 budget reductions with the district's Second Interim Financial Report.**

## Sample Commitment to Fiscal Solvency

### 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. Therefore, the District submits the attached detailed list of ongoing, or as noted, one-time, budget reductions for 2011-12 totaling \$6,135,000. The multi-year financial projections do **not** indicate further reductions in 2012-13. The District will implement these reductions in order to maintain fiscal solvency.

Board Clerk	3/15/2011
Board Clerk	Date

#### Detailed Reduction List (For example purposes only)

No.	Reduction Description	Status	2011-12	2012-13
1	Work year reductions, salary roll-backs	ongoing-negotiated through 2011-12	8,823,935	8,823,935
2	2010-11 Misc one-time and on-going reductions	On-going	10,299,863	10,299,863
3	Reduction in Force	On-going	5,635,000	5,635,000
4	Transportation savings	In-process	250,000	250,000
5	Solar Project Energy Savings	Contract finalized	250,000	250,000
	Total Planned Reductions (as of 2 <sup>nd</sup> Interim)		25,258,798	25,258,798
	<b>Total Planned Reductions (as of 1<sup>st</sup> Interim)</b>		<b>19,123,798</b>	<b>19,123,798</b>
	Change from First Interim		6,135,000	6,135,000





# **Second Interim State SACS Forms**

**For the Period Ending January 31, 2011  
General Fund**

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**Business Services**

March 15, 2011

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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: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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: Mar 15 2011 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

- POSITIVE CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Pam Buckhout Telephone: 951-765-5100  
Title: Director, Fiscal Services E-mail: pbuckhou@hemetusd.k12.ca.us

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, 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 first interim.	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 first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., designated for economic uncertainties, undesignated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

<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 first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

<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 first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

<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	106,038,954.00	64,303,766.22	105,976,189.00	(62,765.00)	-0.1%
2) Federal Revenue		8100-8299	473,163.00	473,163.00	772,846.29	795,569.00	322,406.00	68.1%
3) Other State Revenue		8300-8599	14,788,474.00	14,423,303.00	6,735,570.83	15,401,530.00	978,227.00	6.8%
4) Other Local Revenue		8600-8799	2,914,686.00	2,948,681.00	848,468.09	2,431,989.00	(516,692.00)	-17.5%
5) TOTAL, REVENUES			119,962,925.00	123,884,101.00	72,660,651.43	124,605,277.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	59,439,473.00	60,025,211.00	30,625,957.93	60,325,211.00	(300,000.00)	-0.5%
2) Classified Salaries		2000-2999	13,738,269.00	13,977,992.00	7,682,626.49	13,739,492.00	238,500.00	1.7%
3) Employee Benefits		3000-3999	20,144,779.00	20,799,514.00	11,445,404.86	20,529,635.00	269,879.00	1.3%
4) Books and Supplies		4000-4999	2,337,057.00	2,217,990.60	1,197,422.84	2,156,145.60	61,845.00	2.8%
5) Services and Other Operating Expenditures		5000-5999	11,911,403.00	13,041,258.40	8,343,987.74	13,031,066.40	10,192.00	0.1%
6) Capital Outlay		6000-6999	11,600.00	714,698.00	148,463.51	264,698.00	450,000.00	63.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	41,362.00	44,003.00	27,810.31	44,003.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,139,364.00)	(2,381,671.00)	(800,184.64)	(2,381,671.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			105,484,579.00	108,438,996.00	58,671,489.04	107,708,580.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,478,346.00	15,445,105.00	13,989,162.39	16,896,697.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	96,773.00	719,097.00	622,323.75	718,686.00	(411.00)	-0.1%
b) Transfers Out		7600-7629	1,230,000.00	1,230,000.00	1,230,000.00	1,230,000.00	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)	(9,188,516.00)	(3,446,467.00)	(8,952,830.00)	235,686.00	-2.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,472,628.00)	(9,699,419.00)	(4,054,143.25)	(9,464,144.00)		

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	5,745,686.00	9,935,019.14	7,432,553.00		
<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	21,473,706.04		23,160,573.04		
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	263,230.49		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	5,323,874.31		5,354,174.31		
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	15,861,601.24		17,518,168.24		
Site Discretionary Carry Over 0001	0000	9780		649,141.79				
STAR Testing Carry Over 0010	0000	9780		26,124.31				
Ed Summit Carry Over 0014	0000	9780		1,374.76				
Property & Liability 0300	0000	9780		56,948.74				
Equipment Replacement 0301	0000	9780		5,978.08				
MAA Carry Over 0310	0000	9780		190,490.68				
E-Rate Projects 0390	0000	9780		311,035.47				
Site Donation Carry Over 0600	0000	9780		30,939.75				
Unclaimed Property 0800	0000	9780		30,885.47				
Reserve for ARRA/Jobs Salaries/Benefi	0000	9780		4,354,148.00				
Reserve for 2012 & 2013 Expenses 000	0000	9780		7,266,988.23				
Site Lottery C/O 1101	1100	9780		406,473.24				
Reserve for 2012 & 13 Expenses 1100	1100	9780		2,531,072.72				
Site Discretionary Carry Over 0001	0000	9780				649,141.79		
STAR Testing Carry Over 0010	0000	9780				26,124.31		
Ed Summit Carry Over 0014	0000	9780				1,374.76		
Property & Liability 0300	0000	9780				30,448.74		
Equipment Replacement 0301	0000	9780				455,978.08		
MAA Carry Over 0310	0000	9780				190,490.68		
E-Rate Projects 0390	0000	9780				311,035.47		
Site Donation Carry Over 0600	0000	9780				280,939.75		
Unclaimed Property 0800	0000	9780				30,885.47		
Reserve for ARRA/Jobs Salaries & Ben	0000	9780				4,354,148.00		
Reserve for 2012 & 2013 Expenses 000	0000	9780				8,250,055.23		
Site Lottery C/O 1101	1100	9780				406,473.24		
Reserve for 2012 & 13 Expenses 1100	1100	9780				2,531,072.72		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	81,505,540.00	91,014,298.00	51,215,083.00	90,765,727.00	(248,571.00)	-0.3%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	400,000.00	380,593.00	190,296.28	380,593.00	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	20,160,520.00	11,066,457.22	20,160,520.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,325,000.00	1,183,852.00	1,188,448.30	1,183,852.00	0.00	0.0%
Prior Years' Taxes		8043	5,075,000.00	3,238,257.00	3,238,257.48	3,238,257.00	0.00	0.0%
Supplemental Taxes		8044	0.00	(136,960.00)	51,475.77	(136,960.00)	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,350,000.00)	(5,050,993.00)	(1,447,462.41)	(5,050,993.00)	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	112,000.00	0.00	112,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>105,457,509.00</b>	<b>110,901,567.00</b>	<b>65,502,555.64</b>	<b>110,652,996.00</b>	<b>(248,571.00)</b>	<b>-0.2%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(3,795,901.00)	(4,896,786.00)	(1,265,300.00)	(4,732,472.00)	164,314.00	-3.4%
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	525,556.00	312,199.58	499,277.00	(26,279.00)	-5.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(410,332.00)	(491,383.00)	(245,689.00)	(491,383.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	47,771.00	47,771.00	New
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>101,786,602.00</b>	<b>106,038,954.00</b>	<b>64,303,766.22</b>	<b>105,976,189.00</b>	<b>(62,765.00)</b>	<b>-0.1%</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	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	772,846.29	759,319.00	322,406.00	73.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>473,163.00</b>	<b>473,163.00</b>	<b>772,846.29</b>	<b>795,569.00</b>	<b>322,406.00</b>	<b>68.1%</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	1,359,367.00	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	276,927.00	978,227.00	978,227.00	New
Lottery - Unrestricted and Instructional Materials		8560	2,405,370.00	2,405,370.00	601,975.83	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	7,635,937.00	4,497,301.00	7,635,937.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>14,788,474.00</b>	<b>14,423,303.00</b>	<b>6,735,570.83</b>	<b>15,401,530.00</b>	<b>978,227.00</b>	<b>6.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	848.99	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	1,018.22	0.00	0.00	0.0%
Leases and Rentals		8650	240,000.00	240,000.00	205,415.55	285,000.00	45,000.00	18.8%
Interest		8660	270,000.00	270,000.00	71,053.12	240,000.00	(30,000.00)	-11.1%
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	48,887.16	499,808.00	(505,192.00)	-50.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) 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	1,433,681.00	521,245.05	1,407,181.00	(26,500.00)	-1.8%
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						
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>2,948,681.00</b>	<b>848,468.09</b>	<b>2,431,989.00</b>	<b>(516,692.00)</b>	<b>-17.5%</b>
<b>TOTAL, REVENUES</b>			<b>119,962,925.00</b>	<b>123,884,101.00</b>	<b>72,660,651.43</b>	<b>124,605,277.00</b>	<b>721,176.00</b>	<b>0.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	51,888,870.00	52,289,776.00	26,208,998.31	52,589,776.00	(300,000.00)	-0.6%
Certificated Pupil Support Salaries		1200	1,451,251.00	1,350,032.00	696,482.14	1,350,032.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,099,352.00	6,265,185.00	3,654,717.08	6,265,185.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	120,218.00	65,760.40	120,218.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>59,439,473.00</b>	<b>60,025,211.00</b>	<b>30,625,957.93</b>	<b>60,325,211.00</b>	<b>(300,000.00)</b>	<b>-0.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	181,262.00	336,500.00	248,909.28	336,500.00	0.00	0.0%
Classified Support Salaries		2200	4,027,415.00	4,060,815.00	2,099,958.94	4,035,815.00	25,000.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	2,666,512.00	2,674,648.00	1,552,104.72	2,674,648.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,064,407.00	5,109,327.00	2,853,252.13	4,895,827.00	213,500.00	4.2%
Other Classified Salaries		2900	1,798,673.00	1,796,702.00	928,401.42	1,796,702.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>13,738,269.00</b>	<b>13,977,992.00</b>	<b>7,682,626.49</b>	<b>13,739,492.00</b>	<b>238,500.00</b>	<b>1.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,892,274.00	5,055,817.00	2,509,248.77	5,055,817.00	0.00	0.0%
PERS		3201-3202	2,327,797.00	2,499,004.00	1,256,149.63	2,499,004.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,861,160.00	1,862,083.00	949,367.67	1,862,083.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,968,701.00	9,206,172.00	5,527,253.59	8,962,572.00	243,600.00	2.6%
Unemployment Insurance		3501-3502	526,882.00	532,655.00	275,970.56	532,655.00	0.00	0.0%
Workers' Compensation		3601-3602	1,112,300.00	1,124,809.00	582,354.60	1,124,809.00	0.00	0.0%
OPEB, Allocated		3701-3702	133,900.00	121,566.00	65,753.42	121,566.00	0.00	0.0%
OPEB, Active Employees		3751-3752	129,042.00	227,053.00	132,395.92	227,053.00	0.00	0.0%
PERS Reduction		3801-3802	192,723.00	170,277.00	165,853.34	143,998.00	26,279.00	15.4%
Other Employee Benefits		3901-3902	0.00	78.00	(18,942.64)	78.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>20,144,779.00</b>	<b>20,799,514.00</b>	<b>11,445,404.86</b>	<b>20,529,635.00</b>	<b>269,879.00</b>	<b>1.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	200,000.00	211,599.00	207,081.47	211,599.00	0.00	0.0%
Books and Other Reference Materials		4200	7,182.00	18,197.00	10,349.94	18,197.00	0.00	0.0%
Materials and Supplies		4300	2,091,394.00	1,847,338.60	881,885.40	1,785,493.60	61,845.00	3.3%
Noncapitalized Equipment		4400	38,481.00	140,856.00	98,106.03	140,856.00	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>2,217,990.60</b>	<b>1,197,422.84</b>	<b>2,156,145.60</b>	<b>61,845.00</b>	<b>2.8%</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	121,467.40	66,183.56	121,467.40	0.00	0.0%
Dues and Memberships		5300	43,761.00	44,003.00	31,080.05	44,003.00	0.00	0.0%
Insurance		5400-5450	747,380.00	760,045.00	731,089.20	760,045.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,730,022.00	3,928,176.00	2,676,115.68	4,278,176.00	(350,000.00)	-8.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	609,584.00	824,947.00	352,930.03	824,947.00	0.00	0.0%
Transfers of Direct Costs		5710	1,061,187.00	1,057,144.00	168,861.31	596,952.00	460,192.00	43.5%
Transfers of Direct Costs - Interfund		5750	(106,597.00)	(108,684.00)	(22,391.49)	(108,684.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,482,433.00	5,165,887.00	3,704,492.23	5,265,887.00	(100,000.00)	-1.9%
Communications		5900	1,138,911.00	1,140,273.00	635,627.17	1,140,273.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,911,403.00</b>	<b>13,041,258.40</b>	<b>8,343,987.74</b>	<b>13,031,066.40</b>	<b>10,192.00</b>	<b>0.1%</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>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,595.00	1,595.00	1,595.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	9,969.00	5,592.93	9,969.00	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	631,615.00	69,756.85	181,615.00	450,000.00	71.2%
Equipment Replacement		6500	0.00	71,519.00	71,518.73	71,519.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>11,600.00</b>	<b>714,698.00</b>	<b>148,463.51</b>	<b>264,698.00</b>	<b>450,000.00</b>	<b>63.0%</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	4,797.00	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	2,852.00	2,391.29	2,852.00	0.00	0.0%
Other Debt Service - Principal		7439	33,137.00	34,151.00	20,622.02	34,151.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>41,362.00</b>	<b>44,003.00</b>	<b>27,810.31</b>	<b>44,003.00</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)	(1,901,355.00)	(784,756.04)	(1,901,355.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(480,316.00)	(480,316.00)	(15,428.60)	(480,316.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,139,364.00)</b>	<b>(2,381,671.00)</b>	<b>(800,184.64)</b>	<b>(2,381,671.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>105,484,579.00</b>	<b>108,438,996.00</b>	<b>58,671,489.04</b>	<b>107,708,580.00</b>	<b>730,416.00</b>	<b>0.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	96,773.00	96,773.00	0.00	96,362.00	(411.00)	-0.4%
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	718,686.00	(411.00)	-0.1%
<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	0.00	0.00	0.00	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	1,230,000.00	1,230,000.00	1,230,000.00	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)	(9,188,516.00)	(3,446,467.00)	(8,952,830.00)	235,686.00	-2.6%
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)	(9,188,516.00)	(3,446,467.00)	(8,952,830.00)	235,686.00	-2.6%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(11,472,628.00)	(9,699,419.00)	(4,054,143.25)	(9,464,144.00)	235,275.00	-2.4%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	3,795,901.00	4,896,786.00	1,265,300.00	4,732,472.00	(164,314.00)	-3.4%
2) Federal Revenue		8100-8299	14,502,620.00	18,542,245.00	8,217,400.89	19,648,657.00	1,106,412.00	6.0%
3) Other State Revenue		8300-8599	7,009,074.00	7,662,679.00	3,672,238.90	7,664,045.00	1,366.00	0.0%
4) Other Local Revenue		8600-8799	19,144,912.00	19,026,240.00	6,570,116.56	19,698,924.00	672,684.00	3.5%
5) TOTAL, REVENUES			44,452,507.00	50,127,950.00	19,725,056.35	51,744,098.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	18,111,080.00	18,150,907.00	8,992,455.28	18,150,907.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,872,747.00	16,040,621.00	8,752,080.19	15,933,111.00	107,510.00	0.7%
3) Employee Benefits		3000-3999	11,095,252.00	11,379,506.00	6,029,545.09	11,239,506.00	140,000.00	1.2%
4) Books and Supplies		4000-4999	4,315,949.00	7,615,086.00	1,901,529.98	7,664,508.00	(49,422.00)	-0.6%
5) Services and Other Operating Expenditures		5000-5999	6,144,929.00	7,192,692.00	2,066,334.10	7,730,490.00	(537,798.00)	-7.5%
6) Capital Outlay		6000-6999	245,682.00	800,663.00	367,934.51	800,663.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,474,942.00	4,812,399.00	3,137,770.82	4,812,399.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,659,048.00	1,901,355.00	784,756.04	1,901,355.00	0.00	0.0%
9) TOTAL, EXPENDITURES			61,919,629.00	67,893,229.00	32,032,406.01	68,232,939.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,467,122.00)	(17,765,279.00)	(12,307,349.66)	(16,488,841.00)		
<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	9,188,516.00	3,446,467.00	8,952,830.00	(235,686.00)	-2.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,566,762.00	9,415,877.00	3,446,467.00	9,180,191.00		

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>			(6,900,360.00)	(8,349,402.00)	(8,860,882.66)	(7,308,650.00)		
<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)			2,825,289.00	2,182,482.65		3,223,234.65		
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	1,834,423.31		2,875,175.31		
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								
HTS Transportation	7230	9780	548,994.00	348,059.34		348,059.34		
				291,019.49				
SD/OI Transportation	7240	9780		5,009.87				
Debt Service 9986	9010	9780		52,029.98				
HTS Transportation	7230	9780				291,019.49		
SD/OI Transportation	7240	9780				5,009.87		
Debt Service 9986	9010	9780				52,029.98		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	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		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	3,795,901.00	4,896,786.00	1,265,300.00	4,732,472.00	(164,314.00)	-3.4%
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>			3,795,901.00	4,896,786.00	1,265,300.00	4,732,472.00	(164,314.00)	-3.4%
<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	383,615.00	6,373,745.00	62,490.00	1.0%
Special Education Discretionary Grants		8182	437,836.00	437,970.00	70,963.27	441,140.00	3,170.00	0.7%
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	378,010.16	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	9,298,595.00	6,924,957.50	10,339,347.00	1,040,752.00	11.2%
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	47,353.55	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	1,113,261.00	412,501.41	1,113,261.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>14,502,620.00</b>	<b>18,542,245.00</b>	<b>8,217,400.89</b>	<b>19,648,657.00</b>	<b>1,106,412.00</b>	<b>6.0%</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	464,524.00	1,009,453.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,143,438.00	2,295,678.00	918,271.00	2,293,924.00	(1,754.00)	-0.1%
Spec. Ed. Transportation	7240	8311	491,573.00	491,573.00	226,212.00	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 Material		8560	300,837.00	300,837.00	21,232.39	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	3,100,158.00	1,931,409.28	3,103,278.00	3,120.00	0.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,009,074.00</b>	<b>7,662,679.00</b>	<b>3,672,238.90</b>	<b>7,664,045.00</b>	<b>(1,366.00)</b>	<b>0.0%</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%
Other		8622	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)
Community Redevelopment Funds Not Subject to RL Deduction		8625	2,500,000.00	2,500,000.00	103,241.05	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	44,470.00	60,000.00	(30,000.00)	-33.3%
Transportation Services	7230, 7240	8677	7,799,094.00	7,436,577.00	1,839,214.10	8,089,261.00	652,684.00	8.8%
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%) A		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	377,713.00	797,748.00	212,714.41	847,748.00	50,000.00	6.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	8,378,105.00	8,201,915.00	4,370,477.00	8,201,915.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>19,144,912.00</b>	<b>19,026,240.00</b>	<b>6,570,116.56</b>	<b>19,698,924.00</b>	<b>672,684.00</b>	<b>3.5%</b>
<b>TOTAL, REVENUES</b>			<b>44,452,507.00</b>	<b>50,127,950.00</b>	<b>19,725,056.35</b>	<b>51,744,098.00</b>	<b>1,616,148.00</b>	<b>3.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	13,378,379.00	13,444,650.00	6,552,010.95	13,444,650.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,423,125.00	3,296,034.00	1,647,040.65	3,296,034.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	986,932.00	1,047,657.00	588,292.06	1,047,657.00	0.00	0.0%
Other Certificated Salaries		1900	322,644.00	362,566.00	205,111.62	362,566.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>18,111,080.00</b>	<b>18,150,907.00</b>	<b>8,992,455.28</b>	<b>18,150,907.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	5,522,224.00	5,147,735.00	2,456,163.62	4,960,225.00	187,510.00	3.6%
Classified Support Salaries		2200	7,157,502.00	7,537,187.00	4,478,807.27	7,617,187.00	(80,000.00)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	577,995.00	753,524.00	473,695.23	753,524.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	965,733.00	1,002,022.00	558,115.71	1,002,022.00	0.00	0.0%
Other Classified Salaries		2900	1,649,293.00	1,600,153.00	785,298.36	1,600,153.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>15,872,747.00</b>	<b>16,040,621.00</b>	<b>8,752,080.19</b>	<b>15,933,111.00</b>	<b>107,510.00</b>	<b>0.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,421,722.00	1,490,758.00	702,499.27	1,490,758.00	0.00	0.0%
PERS		3201-3202	2,784,241.00	2,856,911.00	1,364,736.66	2,856,911.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,485,917.00	1,551,998.00	722,742.34	1,551,998.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,234,549.00	4,215,694.00	2,595,976.75	4,075,694.00	140,000.00	3.3%
Unemployment Insurance		3501-3502	244,693.00	253,664.00	125,638.49	253,664.00	0.00	0.0%
Workers' Compensation		3601-3602	516,563.00	533,916.00	264,682.78	533,916.00	0.00	0.0%
OPEB, Allocated		3701-3702	63,221.00	57,865.00	26,911.90	57,865.00	0.00	0.0%
OPEB, Active Employees		3751-3752	86,063.00	149,476.00	86,036.35	149,476.00	0.00	0.0%
PERS Reduction		3801-3802	258,283.00	269,224.00	140,320.55	269,224.00	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>11,379,506.00</b>	<b>6,029,545.09</b>	<b>11,239,506.00</b>	<b>140,000.00</b>	<b>1.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	560,513.00	721,858.00	158,185.62	721,858.00	0.00	0.0%
Books and Other Reference Materials		4200	9,199.00	17,768.00	12,364.83	17,768.00	0.00	0.0%
Materials and Supplies		4300	3,490,596.00	6,260,604.00	1,380,049.97	6,310,026.00	(49,422.00)	-0.8%
Noncapitalized Equipment		4400	242,641.00	602,406.00	350,745.32	602,406.00	0.00	0.0%
Food		4700	13,000.00	12,450.00	184.24	12,450.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,315,949.00</b>	<b>7,615,086.00</b>	<b>1,901,529.98</b>	<b>7,664,508.00</b>	<b>(49,422.00)</b>	<b>-0.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,736,070.00	1,113,421.00	393,438.00	1,113,421.00	0.00	0.0%
Travel and Conferences		5200	159,511.00	232,823.00	82,212.14	232,937.00	(114.00)	0.0%
Dues and Memberships		5300	13,278.00	11,977.00	9,486.04	11,977.00	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	80,047.00	36,223.63	80,047.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	945,786.00	990,949.00	412,099.21	990,949.00	0.00	0.0%
Transfers of Direct Costs		5710	(1,061,187.00)	(1,057,144.00)	(168,861.31)	(596,952.00)	(460,192.00)	43.5%
Transfers of Direct Costs - Interfund		5750	(33,300.00)	(34,256.00)	(19,236.53)	(34,256.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,267,510.00	5,794,692.00	1,294,786.16	5,872,184.00	(77,492.00)	-1.3%
Communications		5900	40,661.00	45,183.00	26,186.76	45,183.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,144,929.00</b>	<b>7,192,692.00</b>	<b>2,066,334.10</b>	<b>7,730,490.00</b>	<b>(537,798.00)</b>	<b>-7.5%</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	6,681.00	4,218.39	6,681.00	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	767,945.00	337,679.47	767,945.00	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>800,663.00</b>	<b>367,934.51</b>	<b>800,663.00</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	2,662,557.00	1,338,431.89	2,662,557.00	0.00	0.0%
Other Debt Service - Principal		7439	2,026,844.00	2,149,842.00	1,799,338.93	2,149,842.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,474,942.00</b>	<b>4,812,399.00</b>	<b>3,137,770.82</b>	<b>4,812,399.00</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	1,901,355.00	784,756.04	1,901,355.00	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>1,901,355.00</b>	<b>784,756.04</b>	<b>1,901,355.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>61,919,629.00</b>	<b>67,893,229.00</b>	<b>32,032,406.01</b>	<b>68,232,939.00</b>	<b>(339,710.00)</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>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	9,188,516.00	3,446,467.00	8,952,830.00	(235,686.00)	-2.6%
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	9,188,516.00	3,446,467.00	8,952,830.00	(235,686.00)	-2.6%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			10,566,762.00	9,415,877.00	3,446,467.00	9,180,191.00	235,686.00	-2.5%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	105,582,503.00	110,935,740.00	65,569,066.22	110,708,661.00	(227,079.00)	-0.2%
2) Federal Revenue		8100-8299	14,975,783.00	19,015,408.00	8,990,247.18	20,444,226.00	1,428,818.00	7.5%
3) Other State Revenue		8300-8599	21,797,548.00	22,085,982.00	10,407,809.73	23,065,575.00	979,593.00	4.4%
4) Other Local Revenue		8600-8799	22,059,598.00	21,974,921.00	7,418,584.65	22,130,913.00	155,992.00	0.7%
5) TOTAL, REVENUES			164,415,432.00	174,012,051.00	92,385,707.78	176,349,375.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	77,550,553.00	78,176,118.00	39,618,413.21	78,476,118.00	(300,000.00)	-0.4%
2) Classified Salaries		2000-2999	29,611,016.00	30,018,613.00	16,434,706.68	29,672,603.00	346,010.00	1.2%
3) Employee Benefits		3000-3999	31,240,031.00	32,179,020.00	17,474,949.95	31,769,141.00	409,879.00	1.3%
4) Books and Supplies		4000-4999	6,653,006.00	9,833,076.60	3,098,952.82	9,820,653.60	12,423.00	0.1%
5) Services and Other Operating Expenditures		5000-5999	18,056,332.00	20,233,950.40	10,410,321.84	20,761,556.40	(527,606.00)	-2.6%
6) Capital Outlay		6000-6999	257,282.00	1,515,361.00	516,398.02	1,065,361.00	450,000.00	29.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,516,304.00	4,856,402.00	3,165,581.13	4,856,402.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(480,316.00)	(480,316.00)	(15,428.60)	(480,316.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			167,404,208.00	176,332,225.00	90,703,895.05	175,941,519.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,988,776.00)	(2,320,174.00)	1,681,812.73	407,856.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	324,134.00	946,458.00	622,323.75	946,047.00	(411.00)	0.0%
b) Transfers Out		7600-7629	1,230,000.00	1,230,000.00	1,230,000.00	1,230,000.00	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)	(283,542.00)	(607,676.25)	(283,953.00)		

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>			(3,894,642.00)	(2,603,716.00)	1,074,136.48	123,903.00		
<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)			19,207,511.00	23,656,188.69		26,383,807.69		
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	263,230.49		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	1,834,423.31		2,875,175.31		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	6,478,996.00	5,323,874.31		5,354,174.31		
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	16,209,660.58		17,866,227.58		
Site Discretionary Carry Over 0001	0000	9780		649,141.79				
STAR Testing Carry Over 0010	0000	9780		26,124.31				
Ed Summit Carry Over 0014	0000	9780		1,374.76				
Property & Liability 0300	0000	9780		56,948.74				
Equipment Replacement 0301	0000	9780		5,978.08				
MAA Carry Over 0310	0000	9780		190,490.68				
E-Rate Projects 0390	0000	9780		311,035.47				
Site Donation Carry Over 0600	0000	9780		30,939.75				
Unclaimed Property 0800	0000	9780		30,885.47				
Reserve for ARRA/Jobs Salaries/Benefi	0000	9780		4,354,148.00				
Reserve for 2012 & 2013 Expenses 000	0000	9780		7,266,988.23				
Site Lottery C/O 1101	1100	9780		406,473.24				
Reserve for 2012 & 13 Expenses 1100	1100	9780		2,531,072.72				
HTS Transportation	7230	9780		291,019.49				
SD/OI Transportation	7240	9780		5,009.87				
Debt Service 9986	9010	9780		52,029.98				
Site Discretionary Carry Over 0001	0000	9780				649,141.79		
STAR Testing Carry Over 0010	0000	9780				26,124.31		
Ed Summit Carry Over 0014	0000	9780				1,374.76		
Property & Liability 0300	0000	9780				30,448.74		
Equipment Replacement 0301	0000	9780				455,978.08		
MAA Carry Over 0310	0000	9780				190,490.68		
E-Rate Projects 0390	0000	9780				311,035.47		
Site Donation Carry Over 0600	0000	9780				280,939.75		
Unclaimed Property 0800	0000	9780				30,885.47		
Reserve for ARRA/Jobs Salaries & Ben	0000	9780				4,354,148.00		
Reserve for 2012 & 2013 Expenses 000	0000	9780				8,250,055.23		
Site Lottery C/O 1101	1100	9780				406,473.24		
Reserve for 2012 & 13 Expenses 1100	1100	9780				2,531,072.72		
HTS Transportation	7230	9780				291,019.49		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
SD/OI Transportation	7240	9780				5,009.87		
Debt Service 9986	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	81,505,540.00	91,014,298.00	51,215,083.00	90,765,727.00	(248,571.00)	-0.3%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	400,000.00	380,593.00	190,296.28	380,593.00	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	20,160,520.00	11,066,457.22	20,160,520.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,325,000.00	1,183,852.00	1,188,448.30	1,183,852.00	0.00	0.0%
Prior Years' Taxes		8043	5,075,000.00	3,238,257.00	3,238,257.48	3,238,257.00	0.00	0.0%
Supplemental Taxes		8044	0.00	(136,960.00)	51,475.77	(136,960.00)	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,350,000.00)	(5,050,993.00)	(1,447,462.41)	(5,050,993.00)	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	112,000.00	0.00	112,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>105,457,509.00</b>	<b>110,901,567.00</b>	<b>65,502,555.64</b>	<b>110,652,996.00</b>	<b>(248,571.00)</b>	<b>-0.2%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(3,795,901.00)	(4,896,786.00)	(1,265,300.00)	(4,732,472.00)	164,314.00	-3.4%
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	4,896,786.00	1,265,300.00	4,732,472.00	(164,314.00)	-3.4%
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	525,556.00	312,199.58	499,277.00	(26,279.00)	-5.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(410,332.00)	(491,383.00)	(245,689.00)	(491,383.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	47,771.00	47,771.00	New
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>105,582,503.00</b>	<b>110,935,740.00</b>	<b>65,569,066.22</b>	<b>110,708,661.00</b>	<b>(227,079.00)</b>	<b>-0.2%</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	6,042,627.00	6,311,255.00	383,615.00	6,373,745.00	62,490.00	1.0%
Special Education Discretionary Grants		8182	437,836.00	437,970.00	70,963.27	441,140.00	3,170.00	0.7%
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	378,010.16	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	9,298,595.00	6,924,957.50	10,339,347.00	1,040,752.00	11.2%
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	47,353.55	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	1,550,174.00	1,185,347.70	1,872,580.00	322,406.00	20.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>14,975,783.00</b>	<b>19,015,408.00</b>	<b>8,990,247.18</b>	<b>20,444,226.00</b>	<b>1,428,818.00</b>	<b>7.5%</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	464,524.00	1,009,453.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,143,438.00	2,295,678.00	918,271.00	2,293,924.00	(1,754.00)	-0.1%
Spec. Ed. Transportation	7240	8311	491,573.00	491,573.00	226,212.00	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	1,359,367.00	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	276,927.00	978,227.00	978,227.00	New
Lottery - Unrestricted and Instructional Material		8560	2,706,207.00	2,706,207.00	623,208.22	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	10,736,095.00	6,428,710.28	10,739,215.00	3,120.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>21,797,548.00</b>	<b>22,085,982.00</b>	<b>10,407,809.73</b>	<b>23,065,575.00</b>	<b>979,593.00</b>	<b>4.4%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Community Redevelopment Funds Not Subject to RL Deduction		8625	2,500,000.00	2,500,000.00	103,241.05	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	848.99	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	1,018.22	0.00	0.00	0.0%
Leases and Rentals		8650	240,000.00	240,000.00	205,415.55	285,000.00	45,000.00	18.8%
Interest		8660	270,000.00	270,000.00	71,053.12	240,000.00	(30,000.00)	-11.1%
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	44,470.00	60,000.00	(30,000.00)	-33.3%
Transportation Services	7230, 7240	8677	7,799,094.00	7,436,577.00	1,839,214.10	8,089,261.00	652,684.00	8.8%
Interagency Services	All Other	8677	1,005,000.00	1,005,000.00	48,887.16	499,808.00	(505,192.00)	-50.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) 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	2,231,429.00	733,959.46	2,254,929.00	23,500.00	1.1%
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	8,201,915.00	4,370,477.00	8,201,915.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>22,059,598.00</b>	<b>21,974,921.00</b>	<b>7,418,584.65</b>	<b>22,130,913.00</b>	<b>155,992.00</b>	<b>0.7%</b>
<b>TOTAL, REVENUES</b>			<b>164,415,432.00</b>	<b>174,012,051.00</b>	<b>92,385,707.78</b>	<b>176,349,375.00</b>	<b>2,337,324.00</b>	<b>1.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	65,267,249.00	65,734,426.00	32,761,009.26	66,034,426.00	(300,000.00)	-0.5%
Certificated Pupil Support Salaries		1200	4,874,376.00	4,646,066.00	2,343,522.79	4,646,066.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,086,284.00	7,312,842.00	4,243,009.14	7,312,842.00	0.00	0.0%
Other Certificated Salaries		1900	322,644.00	482,784.00	270,872.02	482,784.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>77,550,553.00</b>	<b>78,176,118.00</b>	<b>39,618,413.21</b>	<b>78,476,118.00</b>	<b>(300,000.00)</b>	<b>-0.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	5,703,486.00	5,484,235.00	2,705,072.90	5,296,725.00	187,510.00	3.4%
Classified Support Salaries		2200	11,184,917.00	11,598,002.00	6,578,766.21	11,653,002.00	(55,000.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	3,244,507.00	3,428,172.00	2,025,799.95	3,428,172.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,030,140.00	6,111,349.00	3,411,367.84	5,897,849.00	213,500.00	3.5%
Other Classified Salaries		2900	3,447,966.00	3,396,855.00	1,713,699.78	3,396,855.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>29,611,016.00</b>	<b>30,018,613.00</b>	<b>16,434,706.68</b>	<b>29,672,603.00</b>	<b>346,010.00</b>	<b>1.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,313,996.00	6,546,575.00	3,211,748.04	6,546,575.00	0.00	0.0%
PERS		3201-3202	5,112,038.00	5,355,915.00	2,620,886.29	5,355,915.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,347,077.00	3,414,081.00	1,672,110.01	3,414,081.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	13,203,250.00	13,421,866.00	8,123,230.34	13,038,266.00	383,600.00	2.9%
Unemployment Insurance		3501-3502	771,575.00	786,319.00	401,609.05	786,319.00	0.00	0.0%
Workers' Compensation		3601-3602	1,628,863.00	1,658,725.00	847,037.38	1,658,725.00	0.00	0.0%
OPEB, Allocated		3701-3702	197,121.00	179,431.00	92,665.32	179,431.00	0.00	0.0%
OPEB, Active Employees		3751-3752	215,105.00	376,529.00	218,432.27	376,529.00	0.00	0.0%
PERS Reduction		3801-3802	451,006.00	439,501.00	306,173.89	413,222.00	26,279.00	6.0%
Other Employee Benefits		3901-3902	0.00	78.00	(18,942.64)	78.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>31,240,031.00</b>	<b>32,179,020.00</b>	<b>17,474,949.95</b>	<b>31,769,141.00</b>	<b>409,879.00</b>	<b>1.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	760,513.00	933,457.00	365,267.09	933,457.00	0.00	0.0%
Books and Other Reference Materials		4200	16,381.00	35,965.00	22,714.77	35,965.00	0.00	0.0%
Materials and Supplies		4300	5,581,990.00	8,107,942.60	2,261,935.37	8,095,519.60	12,423.00	0.2%
Noncapitalized Equipment		4400	281,122.00	743,262.00	448,851.35	743,262.00	0.00	0.0%
Food		4700	13,000.00	12,450.00	184.24	12,450.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,653,006.00</b>	<b>9,833,076.60</b>	<b>3,098,952.82</b>	<b>9,820,653.60</b>	<b>12,423.00</b>	<b>0.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,844,070.00	1,221,421.00	393,438.00	1,221,421.00	0.00	0.0%
Travel and Conferences		5200	256,233.00	354,290.40	148,395.70	354,404.40	(114.00)	0.0%
Dues and Memberships		5300	57,039.00	55,980.00	40,566.09	55,980.00	0.00	0.0%
Insurance		5400-5450	762,380.00	775,045.00	731,089.20	775,045.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,791,622.00	4,008,223.00	2,712,339.31	4,358,223.00	(350,000.00)	-8.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,555,370.00	1,815,896.00	765,029.24	1,815,896.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(139,897.00)	(142,940.00)	(41,628.02)	(142,940.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,749,943.00	10,960,579.00	4,999,278.39	11,138,071.00	(177,492.00)	-1.6%
Communications		5900	1,179,572.00	1,185,456.00	661,813.93	1,185,456.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,056,332.00</b>	<b>20,233,950.40</b>	<b>10,410,321.84</b>	<b>20,761,556.40</b>	<b>(527,606.00)</b>	<b>-2.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	27,632.00	27,631.65	27,632.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	115,630.00	16,650.00	9,811.32	16,650.00	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	1,399,560.00	407,436.32	949,560.00	450,000.00	32.2%
Equipment Replacement		6500	0.00	71,519.00	71,518.73	71,519.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>257,282.00</b>	<b>1,515,361.00</b>	<b>516,398.02</b>	<b>1,065,361.00</b>	<b>450,000.00</b>	<b>29.7%</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	4,797.00	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	2,665,409.00	1,340,823.18	2,665,409.00	0.00	0.0%
Other Debt Service - Principal		7439	2,059,981.00	2,183,993.00	1,819,960.95	2,183,993.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,516,304.00</b>	<b>4,856,402.00</b>	<b>3,165,581.13</b>	<b>4,856,402.00</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)	(15,428.60)	(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>(15,428.60)</b>	<b>(480,316.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>167,404,208.00</b>	<b>176,332,225.00</b>	<b>90,703,895.05</b>	<b>175,941,519.00</b>	<b>390,706.00</b>	<b>0.2%</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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	96,773.00	96,773.00	0.00	96,362.00	(411.00)	-0.4%
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	946,047.00	(411.00)	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	0.00	0.00	0.00	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	1,230,000.00	1,230,000.00	1,230,000.00	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)	(283,542.00)	(607,676.25)	(283,953.00)	411.00	0.1%



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	13,420.38	13,342.03	13,413.52	(6.86)	0%
2. Special Education	578.89	540.80	576.35	576.35	35.55	7%
<b>HIGH SCHOOL</b>						
3. General Education	6,295.50	6,338.74	6,360.83	6,296.26	(42.48)	-1%
4. Special Education	310.21	366.07	330.04	330.04	(36.03)	-10%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	39.73	39.73	46.52	46.52	6.79	17%
6. Special Education	34.83	34.88	12.64	12.64	(22.24)	-64%
7. TOTAL, K-12 ADA	20,754.36	20,740.60	20,668.41	20,675.33	(65.27)	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	20,740.60	20,668.41	20,675.33	(65.27)	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	430.81	430.81	16.61	4%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	414.20	414.20	430.81	430.81	16.61	4%
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	20,740.60	20,676.25
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	131,972,824.37	131,885,327.28	131,476,138.50
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	2,644,219.00	2,636,015.00
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	173,599.00	173,060.00
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	134,703,145.28	134,285,213.50
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.81645	0.82037	0.82037
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	110,246,189.25	110,506,419.29	110,163,560.60
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	787,384.00	801,511.00	804,459.00
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	525,556.00	499,277.00
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	275,955.00	305,182.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	110,498,247.25	110,782,374.29	110,468,742.60

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	19,775,269.00	19,775,269.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	65,000.00	112,000.00	112,000.00
28. Less: Charter Schools In-lieu Taxes	0595	410,332.00	491,383.00	491,383.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	23,541,637.00	19,395,886.00	19,395,886.00
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	91,386,488.29	91,072,856.60
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	370,116.00	372,190.00	307,130.00
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)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(5,451,070.00)	(372,190.00)	(307,130.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	81,505,540.25	91,014,298.29	90,765,726.60

<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	355,309.00	243,816.00	243,816.00
44. California High School Exit Exam	9002	611,156.00	457,389.00	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	190,397.00	190,397.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	180,622.00	160,424.00	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 first interim projections.

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

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

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2010-11)	20,740.60	20,676.25	-0.3%	Met
1st Subsequent Year (2011-12)	20,675.28	20,766.97	0.4%	Met
2nd Subsequent Year (2012-13)	20,675.28	20,766.97	0.4%	Met

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

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

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

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

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2010-11)	21,811	21,811	0.0%	Met
1st Subsequent Year (2011-12)	21,811	21,907	0.4%	Met
2nd Subsequent Year (2012-13)	21,811	21,907	0.4%	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 first interim projections by more than two percent for the current year and two subsequent fiscal years.

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



**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (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)	20,609	21,811	94.5%	Met
1st Subsequent Year (2011-12)	20,708	21,907	94.5%	Met
2nd Subsequent Year (2012-13)	20,708	21,907	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 first interim projections.

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2010-11)	110,901,567.00		
1st Subsequent Year (2011-12)	110,561,993.00	104,036,603.00	-5.9%	Not Met
2nd Subsequent Year (2012-13)	110,561,993.00	106,089,833.00	-4.0%	Not Met

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

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

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

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

Change from first interim is related to additional \$330 per ADA reduction applied to Rev Limit Calculation in the event tax extension measures are not placed on the ballot or not approved by voters.

**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)	94,594,338.00	107,708,580.00	87.8%	Met
1st Subsequent Year (2011-12)	91,285,319.00	106,960,384.00	85.3%	Not Met
2nd Subsequent Year (2012-13)	95,828,814.00	111,654,379.00	85.8%	Not Met

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

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

- 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)

Changes were made to projected budget reduction measures which now include a reduction in force effective July 1, 2011 and continued use of CSR flexibility by offering larger classes through 2012-13. First Interim projections assumed end of CSR flexibility in June 2012 and added staff to reduce class sizes.

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2010-11)	18,991,082.00	20,444,226.00	7.7%	Yes
1st Subsequent Year (2011-12)	19,020,029.00	20,512,629.00	7.8%	Yes
2nd Subsequent Year (2012-13)	15,222,212.00	16,158,481.00	6.2%	Yes

**Explanation:**  
(required if Yes)

Increase in Federal revenue in current year from first interim is related to receipt of MAA reimbursement and SFSF funds which are budgeted when received. Increase in federal revenues over 1st interim projections for 2011-12 are related to budgeting of federal Jobs off-set by decreases for ARRA SFSF/ARRA Title I revenues as well as growth in revenue for Special Ed AB 602 funds. Increase in projected federal revenues in 2nd subsequent year is related to carry forward of projected Special Ed AB602 increases.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)**

Current Year (2010-11)	22,042,522.00	23,065,575.00	4.6%	No
1st Subsequent Year (2011-12)	21,932,522.00	21,409,575.00	-2.4%	No
2nd Subsequent Year (2012-13)	23,397,790.00	21,409,575.00	-8.5%	Yes

**Explanation:**  
(required if Yes)

Decrease in state revenue in 2nd subsequent year from first interim projections is related to deletion of increase in projected CSR revenues as the end date for the flexibility of that program has been proposed to be extended.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)**

Current Year (2010-11)	21,974,921.00	22,130,913.00	0.7%	No
1st Subsequent Year (2011-12)	21,551,902.00	21,963,552.00	1.9%	No
2nd Subsequent Year (2012-13)	21,551,902.00	21,963,552.00	1.9%	No

**Explanation:**  
(required if Yes)

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)**

Current Year (2010-11)	9,554,546.00	9,820,653.60	2.8%	No
1st Subsequent Year (2011-12)	9,696,760.00	8,066,582.00	-16.8%	Yes
2nd Subsequent Year (2012-13)	8,365,055.65	7,577,926.00	-9.4%	Yes

**Explanation:**  
(required if Yes)

Decrease in projections for books and supplies in two subsequent years is related to changes in budget reduction plans and fall off of one-time carry over dollars.

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

Current Year (2010-11)	20,087,768.00	20,761,556.40	3.4%	No
1st Subsequent Year (2011-12)	20,087,824.00	21,011,556.00	4.6%	No
2nd Subsequent Year (2012-13)	19,019,736.00	21,011,556.00	10.5%	Yes

**Explanation:**  
(required if Yes)

Services and operating expenses increase from first interim projections in the second subsequent year to more accurately reflect anticipated expenses and in response to a change in budget reduction plans.



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2010-11)	63,008,525.00	65,640,714.00	4.2%	Met
1st Subsequent Year (2011-12)	62,504,453.00	63,885,756.00	2.2%	Met
2nd Subsequent Year (2012-13)	60,171,904.00	59,531,608.00	-1.1%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2010-11)	29,642,314.00	30,582,210.00	3.2%	Met
1st Subsequent Year (2011-12)	29,784,584.00	29,078,138.00	-2.4%	Met
2nd Subsequent Year (2012-13)	27,384,791.65	28,589,482.00	4.4%	Met

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

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

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

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

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

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

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

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

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

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second 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. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		3,600,000.00	

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			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2010-11)	7,432,553.00	108,938,580.00	N/A	Met
1st Subsequent Year (2011-12)	(1,845,924.00)	108,084,812.00	1.7%	Not Met
2nd Subsequent Year (2012-13)	(6,569,530.00)	112,778,807.00	5.8%	Not Met

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

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

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

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

Deficit spending related to state funding reductions.



**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)	26,383,807.69	Met
1st Subsequent Year (2011-12)	22,770,742.69	Met
2nd Subsequent Year (2012-13)	15,678,774.69	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)	14,513,739.78	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)	20,609	20,708	20,708
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - 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)	177,171,519.00	171,121,070.00	172,299,308.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	177,171,519.00	171,121,070.00	172,299,308.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,315,145.57	5,133,632.10	5,168,979.24
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>5,315,145.57</b>	<b>5,133,632.10</b>	<b>5,168,979.24</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)	5,354,174.31	5,133,636.00	5,168,980.00
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		
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00		
6. District's Available Reserves Amount (Sum lines 1 thru 5)	5,354,174.31	5,133,636.00	5,168,980.00
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	3.02%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,315,145.57</b>	<b>5,133,632.10</b>	<b>5,168,979.24</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 first interim projections that may impact the budget?

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2010-11)	(9,438,516.00)	(8,952,830.00)	-5.1%	(485,686.00)	Not Met
1st Subsequent Year (2011-12)	(12,238,516.00)	(9,502,830.00)	-22.4%	(2,735,686.00)	Not Met
2nd Subsequent Year (2012-13)	(12,738,516.00)	(11,497,830.00)	-9.7%	(1,240,686.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2010-11)	946,458.00	946,458.00	0.0%	0.00	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)	1,235,572.00	2,530,633.00	104.8%	1,295,061.00	Not Met
1st Subsequent Year (2011-12)	1,235,572.00	1,124,428.00	-9.0%	(111,144.00)	Not Met
2nd Subsequent Year (2012-13)	1,235,572.00	1,124,428.00	-9.0%	(111,144.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**

(required if NOT met)

Contributions change from first interim interim projections in current because of revision of revenue limit transfer to special ed as well as receipt of lower than anticipated special ed expenses. Contributions are reduced in the first subsequent year as Spec Ed positions currently paid from ARRA IDEA funds will be transferred to Jobs funds rather than to other special ed resources as originally projected. Contributions in 2nd subsequent year are lower than projected at first interim because of projected increase in AB602 revenues and lower than projected special Ed expenses.

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

**Explanation:**

(required if NOT met)

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

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

Decrease in transfers out from first interim is related to one-time transfer out to F17 in current year and reduction in transfer to Fund 11 for Adult Ed in all three years.

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 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):

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):

Lease Revenue Bonds	1,511,318	366,006	364,716	368,066

Total Annual Payments: 18,012,890 18,259,432 18,571,968 18,560,240

Has total annual payment increased over prior year (2009-10)? Yes Yes Yes Yes

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

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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)

Annual payments increase as a result of graduated increases built into debt payment schedules.

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

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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)

Anticipate decrease in redevelopment funds which are used to pay long-term debt commitments due to decline in property values.



**S7. Unfunded Liabilities**

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

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

No
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c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? (If Yes, complete items 3 and 4)

No
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	First Interim (Form 01CSI, Item S7A)	Second Interim
2. OPEB Liabilities		
a. OPEB actuarial accrued liability (AAL)	34,505,420.00	34,505,420.00
b. OPEB unfunded actuarial accrued liability (UAAL)	34,505,420.00	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.	Jul 01, 2010	Jul 01, 2010

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)		
Current Year (2010-11)	3,894,463.00	3,894,463.00
1st Subsequent Year (2011-12)	4,082,099.00	4,082,099.00
2nd Subsequent Year (2012-13)	4,278,982.00	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)	603,399.00	615,579.00
1st Subsequent Year (2011-12)	809,535.00	809,535.00
2nd Subsequent Year (2012-13)	1,089,608.00	1,089,608.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2010-11)	1,232,993.00	1,232,993.00
1st Subsequent Year (2011-12)	1,486,741.00	1,486,741.00
2nd Subsequent Year (2012-13)	1,743,008.00	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:

--

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

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

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

Yes

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

No

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

No

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	3,625,443.00	3,625,443.00
b.	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)

	First Interim (Form 01CSI, Item S7B)	Second Interim
Current Year (2010-11)	14,204,047.00	14,204,047.00
1st Subsequent Year (2011-12)	14,204,047.00	14,204,047.00
2nd Subsequent Year (2012-13)	14,204,047.00	14,204,047.00

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

Current Year (2010-11)	14,455,986.00	14,455,986.00
1st Subsequent Year (2011-12)	14,455,986.00	14,455,986.00
2nd Subsequent Year (2012-13)	14,455,986.00	14,455,986.00

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

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

If Yes, skip to section S8B.  
If No, continue with section S8A.

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

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (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			
% change in salary schedule from prior year or			

**Multiyear Agreement**

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

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



**Negotiations Not Settled**

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

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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 First Interim Projections**

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


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

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


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

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

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

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

Yes

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

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

n/a

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

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(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)?

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year

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or

**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:

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

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**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 First Interim**

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

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


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

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

Current Year (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 first interim 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 first interim projections?   
 If Yes or n/a, skip to S9.  
 If No, continue with section S8C.

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

	Prior Year (2nd Interim) (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 first interim projections?  
 If Yes, complete question 2.   
 If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?  
 If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
4. Amount included for any tentative salary schedule increases			

**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?

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 Second Interim Criteria and Standards Review**

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SACS2010ALL Financial Reporting Software - 2010.2.0  
3/5/2011 12:31:51 PM

33-67082-0000000

Second 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) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	8044	-136,960.00

Explanation: Supplemental taxes are projected to be negative for 2010-11 due to the amount of refunds being processed by the County.

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.







# **Second Interim State SACS Forms**

**For the Period Ending January 31, 2011  
Charter Schools Special  
Revenue Fund**

**Business Services**

March 15, 2011

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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	2,464,070.00	1,335,371.00	2,546,788.00	82,718.00	3.4%
2) Federal Revenue		8100-8299	0.00	350,000.00	176,466.00	361,730.00	11,730.00	3.4%
3) Other State Revenue		8300-8599	267,227.00	289,023.00	127,048.28	290,085.00	1,062.00	0.4%
4) Other Local Revenue		8600-8799	230,548.00	250,923.00	140,158.60	258,023.00	7,100.00	2.8%
5) TOTAL, REVENUES			2,697,575.00	3,354,016.00	1,779,043.88	3,456,626.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,441,734.00	1,393,484.00	693,888.90	1,393,484.00	0.00	0.0%
2) Classified Salaries		2000-2999	127,819.00	136,214.00	71,579.84	136,214.00	0.00	0.0%
3) Employee Benefits		3000-3999	397,874.00	375,316.00	195,273.53	375,316.00	0.00	0.0%
4) Books and Supplies		4000-4999	205,792.00	631,669.00	304,596.33	653,399.00	(21,730.00)	-3.4%
5) Services and Other Operating Expenditures		5000-5999	320,898.00	522,987.00	224,371.51	532,987.00	(10,000.00)	-1.9%
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	3,069,366.00	1,499,405.84	3,101,096.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			191,458.00	284,650.00	279,638.04	355,530.00		
<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)	57,289.00	279,638.04	128,169.00		
<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	336,203.31		407,083.31		
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	100,000.00		100,000.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations								
HAAAT Charter Blk Grants 0001	0000	9780		167,893.82				
WCA Charter Blk Grants 0001	0000	9780		68,309.67				
HAAAT Charter Blk Grants	0000	9780				239,873.82		
WCA Charter Blk Grants	0000	9780				67,209.67		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
Charter Schools General Purpose Entitlement - State Aid		8015	1,730,776.00	1,972,687.00	1,089,682.00	1,972,687.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	130,489.00	130,489.00	New
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	491,383.00	245,689.00	491,383.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	(47,771.00)	(47,771.00)	New
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>2,199,800.00</b>	<b>2,464,070.00</b>	<b>1,335,371.00</b>	<b>2,546,788.00</b>	<b>82,718.00</b>	<b>3.4%</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	350,000.00	176,466.00	361,730.00	11,730.00	3.4%
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>350,000.00</b>	<b>176,466.00</b>	<b>361,730.00</b>	<b>11,730.00</b>	<b>3.4%</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	1,062.00	1,062.00	New
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	9,851.28	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	265,166.00	117,197.00	265,166.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>267,227.00</b>	<b>289,023.00</b>	<b>127,048.28</b>	<b>290,085.00</b>	<b>1,062.00</b>	<b>0.4%</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	492.11	1,300.00	(2,900.00)	-69.0%
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	20,375.00	16,765.49	30,375.00	10,000.00	49.1%
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	226,348.00	226,348.00	122,901.00	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>250,923.00</b>	<b>140,158.60</b>	<b>258,023.00</b>	<b>7,100.00</b>	<b>2.8%</b>
<b>TOTAL, REVENUES</b>			<b>2,697,575.00</b>	<b>3,354,016.00</b>	<b>1,779,043.88</b>	<b>3,456,626.00</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	1,113,733.00	539,379.12	1,113,733.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	32,230.00	51,295.00	21,243.78	51,295.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	228,456.00	228,456.00	133,266.00	228,456.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,441,734.00</b>	<b>1,393,484.00</b>	<b>693,888.90</b>	<b>1,393,484.00</b>	<b>0.00</b>	<b>0.0%</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	946.00	945.95	946.00	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	109,802.00	58,967.62	109,802.00	0.00	0.0%
Other Classified Salaries		2900	20,611.00	25,466.00	11,666.27	25,466.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>127,819.00</b>	<b>136,214.00</b>	<b>71,579.84</b>	<b>136,214.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	118,944.00	116,342.00	57,143.85	116,342.00	0.00	0.0%
PERS		3201-3202	19,571.00	19,561.00	9,327.99	19,561.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	28,141.00	29,308.00	13,459.65	29,308.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	190,765.00	167,168.00	94,718.79	167,168.00	0.00	0.0%
Unemployment Insurance		3501-3502	11,300.00	11,460.00	5,511.32	11,460.00	0.00	0.0%
Workers' Compensation		3601-3602	23,858.00	24,361.00	11,633.46	24,361.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,919.00	2,926.00	1,178.97	2,926.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,376.00	4,190.00	2,299.50	4,190.00	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>375,316.00</b>	<b>195,273.53</b>	<b>375,316.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	18,819.00	46,298.00	29,784.63	46,298.00	0.00	0.0%
Books and Other Reference Materials		4200	3,000.00	3,833.00	3,832.07	3,833.00	0.00	0.0%
Materials and Supplies		4300	116,225.00	324,892.00	111,765.76	346,622.00	(21,730.00)	-6.7%
Noncapitalized Equipment		4400	67,748.00	256,646.00	159,213.87	256,646.00	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>631,669.00</b>	<b>304,596.33</b>	<b>653,399.00</b>	<b>(21,730.00)</b>	<b>-3.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,530.00	521.00	520.86	521.00	0.00	0.0%
Dues and Memberships		5300	415.00	1,678.00	1,678.00	1,678.00	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	73,178.00	48,072.33	83,178.00	(10,000.00)	-13.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	63,788.00	238,541.00	105,829.44	238,541.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	132,797.00	143,693.00	45,463.70	143,693.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,168.00	47,823.00	9,847.94	47,823.00	0.00	0.0%
Communications		5900	14,336.00	11,053.00	6,459.24	11,053.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>320,898.00</b>	<b>522,987.00</b>	<b>224,371.51</b>	<b>532,987.00</b>	<b>(10,000.00)</b>	<b>-1.9%</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 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	3,069,366.00	1,499,405.84	3,101,096.00		



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)		