



Adopted Budget Report

2011-12

Publication Information

Hemet Unified School District Office
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This and other financial & budget documents of the Hemet Unified School District are posted on the web site:
www.hemetusd.k12.ca.us



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Hemet Unified School District Governing Board



**Lisa DeForest, President
Area 3, Term Expires 2012**



**Bill Sanborn, Vice President
Area 1, Term Expires 2014**



**Paul Bakkom, Member
Area 2, Term Expires 2014**



**Marilyn Forst, Member
Area 3, Term Expires 2012**



**Charlotte Jones, Member
Area 3, Term Expires 2012**



**Horacio 'Ross' Valenzuela,
Member Area 3,
Term Expires 2014**



**Joe Wojcik, Member
Area 3, Term Expires 2014**

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

Hemet Unified School District Administration



Steven A. Lowder, Ed.D.
Superintendent

CABINET MEMBERS

Dr. LaFaye Platter
Deputy Superintendent, Human Resources

Dr. Sally Cawthon
Assistant Superintendent, Education and Student Support Services

Vince Christakos
Assistant Superintendent, Business Services

Our Mission

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

In support of this Mission, we are committed to:

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



VISION STATEMENT

GOALS

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

STAKEHOLDERS

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

SERVICES

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

STRATEGIES

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

CORE VALUES

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

Innovate, Imagine and Inspire



District Information

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

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

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

The Hemet Unified School District serves a wide community area. As of October 2010 it reported total enrollment of 22,294 *, including non-public and district-sponsored charter students. The district operates eleven K-5 elementary schools, three K-8 schools, four middle schools, four comprehensive high schools, one continuation high school, and two independent study schools. The district also operates Adult Education, State Pre-School and Headstart programs. In addition, the district sponsors one charter high school, the Hemet Academy of Applied Academics and Technology (HAAAT) and one charter middle school, the Western Center Academy (WCA). Finally, the district offers a self-paced on-line instruction program targeting high school students at risk of dropping out in conjunction with its existing continuation school .

Hemet Unified School District's 2010 base Academic Performance Index (API) was reported at 754, a 41 point increase over the prior year.

* Source: CalPADS 2010-11 Fall 2 Certification as of 6/13/2011
<http://www2.cde.ca.gov/calpadsstatus/documents/fall2-calpads-status-33Riverside.pdf>



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BUDGET ACCOUNTS & POLICY

BUDGET ACCOUNTS

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

Fund Accounting

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

General Fund

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

Special Revenue Funds

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

Capital Project Funds

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

Debt Service Funds

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

Internal Service Funds

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

THE CHART OF ACCOUNTS

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

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

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

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

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

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

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

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

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

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



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

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

Object

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

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

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

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

BUDGET POLICY

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

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

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

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

Financial Outlook

STATE BUDGET

The state budget proposal presented by the Governor in January included a 1.67 cost-of-living adjustment (COLA) for Prop 98 and categorical funding for K-12 education. The Governor also proposed increasing the deficit on revenue limits to 19.608% resulting in a \$19 per ADA cut to funding. The budget also included cash deferrals for Prop 98 that would cause receipt of nearly 35% of funding to be delayed until the following fiscal year. Also included in the January budget proposal was the extension of categorical flexibility through 2014-15 and K-3 CSR flexibility through 2013-14. Cuts to PreSchool programs were also proposed. The January budget relied on extension of several temporary tax increases that are set to expire on June 30, 2011. The Governor stated that it was his intention for voters to have the opportunity to approve the tax extension in an election to be held prior to the June 30th expiration date. Because of the uncertainty of the tax extensions, districts were advised to develop budgets assuming an additional \$330 cut to funding until the fate of the tax revenues was known. Some of the components of the January budget were approved by the legislature in SB 70 and subsequently signed by the Governor in April 2011. Items approved included the extension of flexibility provisions and PreSchool cuts.

When the revision to the January budget was presented in May, the COLA rate was increased to 2.24% and the deficit factor was increased correspondingly to 19.754%. This corrected the \$19 per ADA cut proposed in January and a deferral presented in January was eliminated. However, the May Revise continued to rely on tax extensions while the legislature still had not come to an agreement about the extensions and the deadline to have the ballot presented to voters by June 30th had passed. As a result, the Governor proposed that legislators temporarily extend taxes until the question could be put to voters at some point in the future. K-12 education advocates continued to advise districts to apply the \$330 cut to revenue limit funding for budget purposes until the tax issue was resolved. The Governor estimates another \$10.8 billion in solutions is still needed to balance the state's 2011-12 budget. Legislators, this year, have a new June 15th deadline to pass a balanced budget or they risk losing pay. A budget was passed by the legislature on June 15th, but was immediately vetoed by the Governor on June 16th. The budget bill contained what was considered by many to be illegal or improper fees and taxes to meet obligations, as well as the proposed sale of state properties that had previously been rejected.

On the bright side, the global financial crisis appears to be stabilizing and the national and state economies appear to be improving slightly. State revenues are on target or ahead of projections which have narrowed the budget gap.

In an analysis of the Governor's May Revision dated May 19, 2011, the Legislative Analyst's Office (LAO), believes the May budget, like the January proposal contains reasonable spending and revenue estimates. The May Revise recognizes future obligations of the state as a result of deferred payments and has provided some savings through implementation of efficiencies. However, the LAO remains concerned with the reliance on tax proposals and recommends the legislature prioritize revenue increases giving "highest priority to taxes which eliminate distortions among taxpayers" or those that are the most effective.

Figure 2

Remaining Solutions Needed to Address the Deficit

2010-11 and 2011-12 Combined (In Billions)

Estimated June 30, 2012 deficit—January 2011	\$25.4
Loss of sale-leaseback revenue	1.2
Deficit—May 2011	\$26.6
Enacted solutions	\$11.0
Enrolled solutions	2.4
Additional current-law revenues	6.6
Higher state costs (net)	-1.4 ^a
Higher Proposition 98 workload costs	-1.6
Solutions Already Achieved	\$17.0
Additional Solutions to Close the Deficit	\$9.6
Governor's reserve	1.2
Governor's Estimate of Solutions Needed	\$10.8

^a Includes the estimated loss of Proposition 10 funds to replace General Fund support for health services for children, and estimated deficiencies in the California Department of Corrections and Rehabilitation and the Department of Mental Health. This also includes some baseline adjustments to other department's costs.



http://www.lao.ca.gov/reports/2011/bud/may_revise/may_revise_051911.pdf



BUDGET SUMMARY

BUDGET DEVELOPMENT

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

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

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

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

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

By June 30th of each year, the annual budget is presented to the board for final consideration and adoption.

BUDGET ASSUMPTIONS

Hemet Unified's 2011-12 budget was developed based on the deficit factors included in the May Revise. The revenue limit is calculated using a 2.24% cost of living adjustment (COLA) factor. A deficit factor of 19.754% has also been applied. A further reduction of \$330 per ADA, equivalent to \$6.8 million has also been factored in. The district's 2011-12 budget continues to take advantage of flexibility options for state categorical programs as authorized by SBX 34 in February 2009 and then extended through 2014-15 by the 2011 Senate Bill 70. A complete list of those programs is available in the appendix section of this report.

2011-12 General Fund Budget Assumptions

Base Revenue Limit	\$ 6,501.80 per ADA
Funded Base Revenue Limit	\$ 4,887.43 per ADA
Statutory COLA - State revenues	2.240%
Revenue Limit - Deficit	80.246%
Other State Revenues	0.00%
School Year	175 days
Employee Work Year	-8 days
Enrollment Growth	0.36%
CBEDS Enrollment (excluding NPS)	21,951
CBEDS Enrollment Growth (excluding NPS)	79
ADA %	94.00%
Bdgt Yr ADA (excluding County, & Charter ADA)	20,665.01
Revenue Limit ADA (higher of bdgt yr or prior yr P-2)	20,665.01
Growth Staffing (Certificated FTE's 30:1)	0.00
Other Certificated Staffing Reductions - SERP/Attrition	-46.00
Salary Adjustments (reduced wrk yrs & salary rollbacks)	-6.50%
Step and Column Costs - Unrestricted GF	1.60%
District-wide Utilities Increase	2.00%
Savings from Utility Conservation Measures	-0.08%
Routine/Deferred Maint. Contribution	1.95%
Fund Balance Reserve	5.00%
New Schools	-
New School Staffing (Clsfd & Certificated FTE's)	-
Unrestricted Lottery	\$ 111.00 per ADA
Restricted Lottery	\$ 17.50 per ADA
K-3 CSR	\$ 1,071.00 per student

\$4.2 million in one-time federal Education Jobs funds are incorporated into the 2011-12 budget along with approximately \$420,000 remaining ARRA Stabilization and IDEA funding. The Jobs funds will be used to pay elementary music teachers, counselors, and special education aide salaries and benefits. Other federal revenues are assumed to be funded at the same level as the prior year. \$2.3 million of Title I carry over is also initially budgeted. Local revenues are budgeted based on prior year receipts.

ADA is assumed to be 94.0% of enrollment. Enrollment is projected to be 21,951 excluding Charter and County enrollment. Charter enrollment is projected to be 500.

The 2011-12 budget plan includes reduction of approximately 64.5 FTEs achieved through a combination of increased class sizes, attrition, retirement and re-organization. Positions affected by the reduction included classroom teachers, librarians, counselors and management. Utility cost savings are anticipated through the implementation of a solar program. Finally, increased transportation related receipts will bring the total budget savings for 2011-12 to \$5.8 million. The 2011-12 school year will continue to be reduced by five days.

Step and column increases for employees moving up and across the salary schedule for longevity and education is budgeted at an estimated 1.6% increase to total salaries. An eight-day work year reduction for all employees continues through 2011-12, with classified unit members also incurring a 4.03% salary roll back from 2009-10 levels. The 2011-12 classified pay reduction is a 0.62% increase over the 3.41% reduction applied to 2010-11 salaries.

GENERAL FUND BUDGET

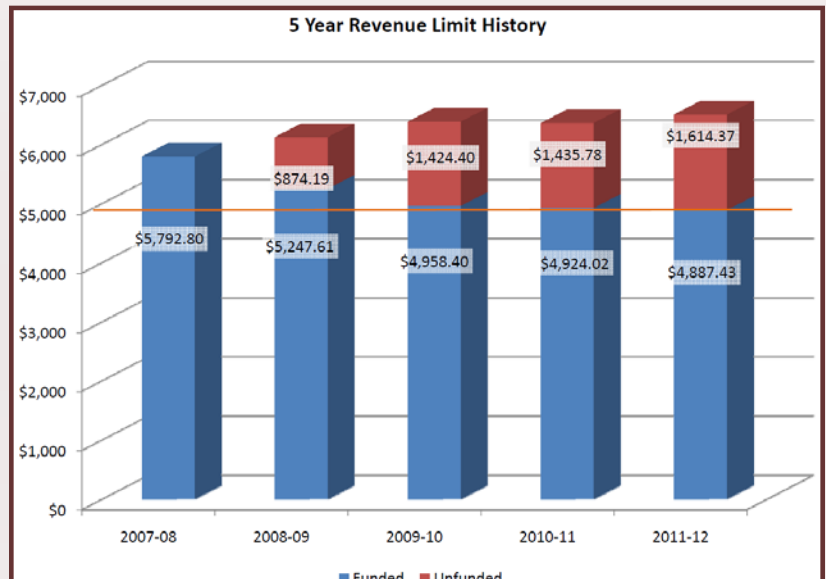
REVENUES

Hemet Unified School District's general fund revenues for 2011-12 are projected to be \$168.5 million, a 3.4% decrease from the total estimated revenue for 2010-11. Revenues come from revenue limit, federal, other state, and local sources. Overall projected revenues show a decrease of \$6 million from 2010-11 estimated revenue. The decrease is primarily attributed to the district's decision to apply a \$330 per ADA reduction to revenue limit funding as a safety measure until the uncertainty with the state budget is resolved and the governor signs the 2011-12 budget act.

REVENUE LIMIT FUNDING

Revenue limit funding constitutes the main revenue source for unrestricted expenditures including classroom instruction and district operations. Revenue limit funding is calculated by multiplying the district's projected average daily attendance by the budget year's funded base revenue limit (BRL) per ADA rate. The district is currently using 94.0% of projected enrollment to estimate ADA for budget purposes. The 2011-12 P-2 ADA is projected at 20,744.27 including ADA for district students served in county programs.

For the 2011-12 budget year, a 2.24% Cost of Living Adjustment (COLA) increase was included in the Governor's May Revise budget proposal. This increases the district's base revenue limit by \$143 per ADA from 2010-11 levels to \$6,501.80. However, the May Revise also includes a deficit factor of 19.754% which is applied to the Base Revenue Limit (BRL), reducing it to \$5,217.43. Because the May Revise relies heavily on tax revenues which must be voter approved or extended by a majority vote of the legislature and because that approval is uncertain, advocacy groups who monitor the state budget for K-12 education as well as Riverside County Office of Education have recommended districts also include a further reduction of \$330 per ADA to their revenue limit calculations for 2011-12 pending final approval of the state budget. This further reduces the district's projected funded BRL to \$4,887.43 per ADA.



	Hemet USD Adopted	State-wide Average	Difference
Revenue Limit (before deficits)	\$6,501.8	\$6,535.00	\$(33.20)
Revenue Limit ADA	20,744.27	20,744.27	N/A
Total Revenue Limit Dollars	\$134,875,095	\$135,563,805	\$(688,710)



Other components of the revenue limit calculation include add-ons for meals for needy pupils, unemployment and beginning teacher salaries and decreases for PERS contributions and pupils in County programs. Together these components add an additional \$3.7 million to the district's revenue limit funding.

Overall, \$105.0 million in revenue limit funding has been budgeted for 2011-12, a reduction of more than \$5.7 million from the prior year's deficated funding level and nearly \$33.5 million less than the district would have received if it was fully funded.

FEDERAL REVENUES

Federal stimulus funds will continue to impact federal revenues and related expenses in 2011-12. The district's 2011-12 proposed budget includes \$4.2 million in one-time Education Jobs funds targeted for salaries and benefits for employees who provide educational related services. The Jobs

funds will be used to continue to fund positions that were supported by ARRA IDEA or Stabilization Fund revenues for the past two years. This includes counselors, elementary music and planning time teachers, and special education instructional aides. Education Jobs funds must be fully expended by September 2012. The district anticipates it will use all the Jobs money by the end of the 2011-12 fiscal year.

Total federal revenues for the combined general fund are budgeted at \$21.0 million. In addition to the \$4.2 million in Education Jobs money, \$4.5 million of the federal revenue total is budgeted for the district's regular Title I allocation along with an additional \$2.3 in Title I carry over balances that were not spent in prior years. The Title I carry over will be used to purchase hardware and software to implement a district-wide intervention program.

Other federal revenues are budgeted at the same level of funding that was received in 2010-11 and include \$4.4 million for special education programs, \$1.06 million for Head Start, \$2.3 million for Medicare Administrative Activities (MAA) and LEA MediCal reimbursements. The remaining \$2.2 million is for other Title programs and the Hemet High BARR program.

OTHER STATE REVENUES

Other state revenues in the 2011-12 general fund budget total \$21.0 million. Prior to 2008-09 approximately 60% of all state revenues came in the form of restricted categorical programs. With flexibility provisions provided in SBX 3 4 enacted in February 2009 and extended with SB 70, categorical state revenues now account for just 35% of restricted state revenues. With the flexibility provisions in place, programs that were previously restricted are now reported in the unrestricted general fund. All restrictions on the funding have been eliminated and the state has de-activated many of the resource account codes to prevent continued reporting under the former programs. The district will account for the flexi-

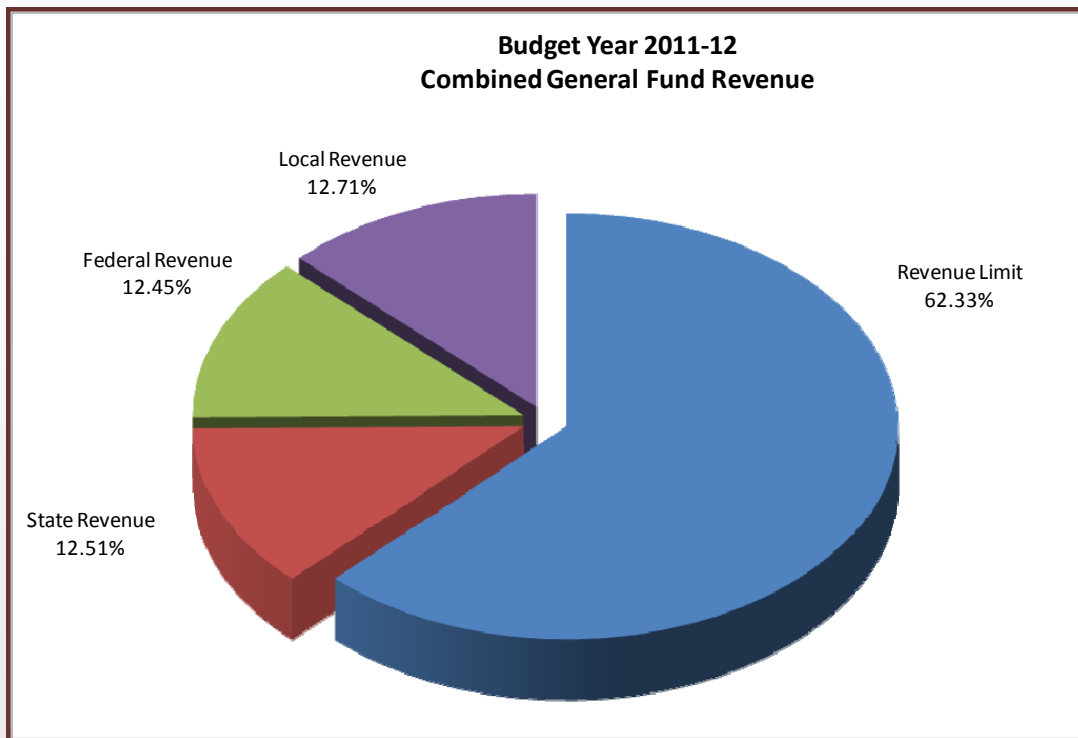
2011-12 Revenue Limit Calculation		
I. Enrollment Calculation		
2010-11 Projected Enrollment	22,068	(includes County & NPS)
Average Daily Attendance Factor	94.0% (a)	
Total Student Attendance (ADA)	<u>20,744.27</u>	
Prior Year P-2 ADA	<u>20,698.46</u>	
Projected Bdgt Yr ADA or PY P-2 ADA (whichever is higher)	<u><u>20,744.27</u></u>	(b)
II. District Funding Per ADA		
2010-11 District Funding Per Student ADA	\$ 6,358.80	
2.24 Percent Cost of Living Increase	143.00	
	<u>-</u>	
2011-12 District Base Revenue Limit (BRL) Per Student ADA	<u>\$ 6,501.80</u>	(c)
Deficit Factor	<u>80.246%</u>	
2011-12 BRL with Deficit	<u>\$ 5,217.43</u>	
Per ADA Adjustment	<u>\$ (330.00)</u>	
2011-12 Funded BRL per ADA	<u><u>\$ 4,887.43</u></u>	(d)
III. 2011-12 State Revenue Limit Funding		
2011-12 State Revenue Limit Funding based on ADA	\$ 101,386,157	(b x d)
2010-11 State Revenue Limit Revenues (P-2)	<u>\$ 107,974,965</u>	
Increase/(Decrease) in State Revenue Limit Funding from Prior Year	<u><u>\$ (6,588,808)</u></u>	
IV. 2011-12 Sources of Revenue Limit Increase		
Increase/(Decrease) Due to Growth	\$ 297,833	
Increase/(Decrease) Due to Deficit /Per ADA Reduction Change	\$ (9,853,071)	
Increase/(Decrease) Due to COLA and Equalization	<u>\$ 2,966,430</u>	
Total Sources of Change from Prior Year	<u><u>\$ (6,588,808)</u></u>	
<p>➔ (a) A 1.0 % increase in student attendance when there is growth from the prior year would add \$1.0 million in new revenues.</p> <p>➔ (b) District receives revenue limit funding based on days students attend school.</p> <p>➔ (c) Annual amount after deficits the District receives for each student for a full year of attendance (daily rate of \$27.93 based on 175 day school year)</p> <p>Other components of the revenue limit calculation including meals for the needy, unemployment and beginning teachers add approximately \$3.7 million to the ADA based funding in Section III above.</p>		

ble funds under a single resource in the unrestricted general fund. Among the few state programs remaining in the restricted general fund are Economic Impact Aid (EIA), after school programs, preschool funding, and transportation.

LOCAL REVENUES

Local revenues include pass-thru funds from other agencies for special education and child development programs, redevelopment funds, interest earnings, reimbursement of expenses from other agencies, entrepreneurial activities, donations, and facilities use fees. There is \$21.4 million budgeted in the general fund in this category for 2011-12.

\$8.3 million is budgeted for Special Education pass-thru funds from the Riverside County Special Education Local Plan Area (SELPA); \$7.9 million in the form of student fees and payments from other districts for Home-to-School and Special Education transportation; \$0.65 million for other district field trips; \$2.2 million for Redevelopment receipts; \$614,000 for reimbursement of expenses from Advance Path Academy and bargaining units; and the balance in miscellaneous fees, interest, and donations.



EXPENDITURES

General fund expenditures for salaries, employee benefits, books and supplies, services and operating expenses, capital outlay, and other outgo total \$169.4 million in 2011-12.

SALARIES & BENEFITS

Salaries and benefit expenses total \$136.4 million and comprise 80.5% of the district's combined general fund expenditures. Changes affecting salary and benefits in 2011-12 include the loss of 49 certificated non-management positions, five and a half administrative and two classified positions. Staffing reductions were implemented as the district's response to the on-going state budget crisis and subsequent potential reductions in K-12 education funding levels. Reductions were made through a combination of re-organization, efficiencies, increased class sizes, and attrition. While 64 certificated lay-off notices were originally issued in March 2011. Budget adjustments and attrition allowed all lay-offs to be rescinded by early June.

In an attempt to address continued reductions to state funding, the district implemented a budget reduction plan which included negotiated salary concessions from both the Hemet Teachers Association (HTA) and the Classified School Employees Association (CSEA) in May 2009. All management and confidential employees also agreed to salary reductions. Negotiated salary reductions were equal to approximately 6.5% in each of the 2010-11 and 2011-12 fiscal years and applied to each employee group. Negotiated salary savings were implemented through a reduction in work days, salary roll-backs, lay-offs, and attrition. All units agreed to a total of 10 days reduction in their work year over a 14 month period from May 2009 to June 2011. For the 2011-12 school year, the 8-day work-year reduction will remain in effect.

In addition to the work-year reduction, CSEA members also agreed to a 3.41% salary rollback in 2010-11 to meet the 6.5% reduction target for their group. The CSEA agreement states the roll-back will increase to 4.03% in 2011-12. Management and confidential employees agreed to an 8-day work year reduction for both 2010-11 and 2011-12 fiscal years.



In each of the three years beginning with June 2008, the HUSD offered a Supplemental Early Retirement Program (SERP) to all employees who met specific age and length of service criteria. These SERP plans provide supplemental pay to participants in addition to retirement benefits provided by STRS and PERS. In late 2010-11, health and welfare post employment benefits were increased on a one-time basis to \$7,500 annually for certificated staff who met the post-retirement benefit criteria as an incentive to retire early. The annual cost for all SERP and early retirement incentives is included in the district's budget and total \$2.3 million for 2011-12. The cost is off-set by savings realized for positions that are not filled or filled with employees at lower salary levels.

Other Post Employment Benefit (OPEB) rates for both the allocated and active employees portion will increase slightly for 2011-12. This rate is charged to all salaries for payment of current retiree health and welfare benefits. As the number of retirees collecting benefits increases and payroll costs decline, the OPEB rate will continue to increase. The Other Post Employment Benefit (OPEB) rate may be adjusted up or down during the year to meet the actual cost of the district's pay-as-you go expenses for the budget year. After the close of the 2010-11 fiscal year, the final OPEB rate may be adjusted to account for available ending balances in the account. Initially, the OPEB rate for 2011-12 will be set at \$186.00 per FTE and 0.171% of salaries.

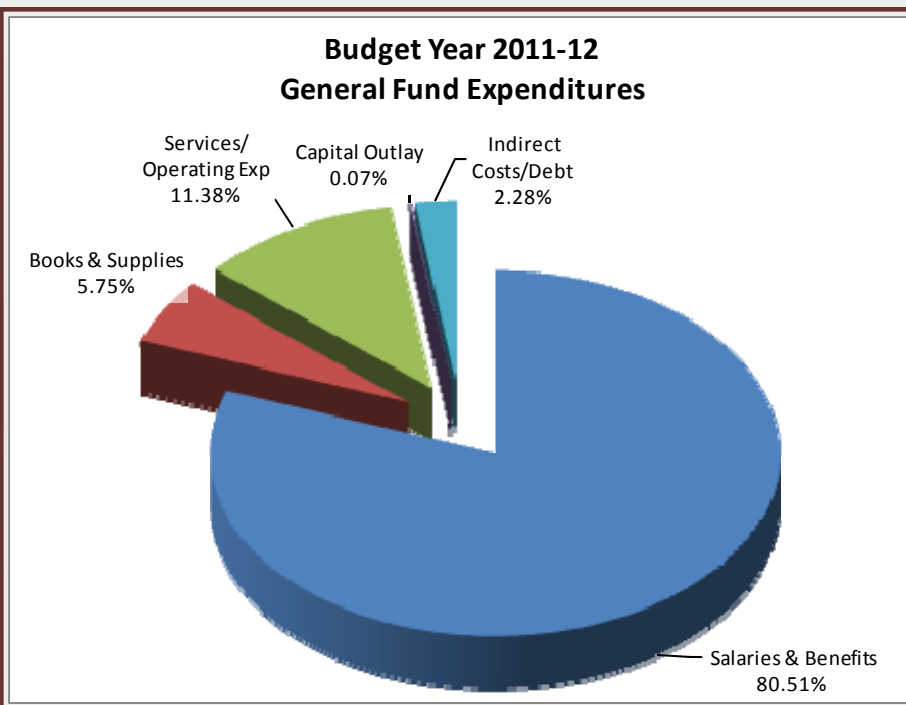
Other changes in employee benefit rates for 2011-12 include an increase in Unemployment Insurance rates from 0.072% to 1.61%. Worker's compensation rates will also increase from 1.52% to 1.77%.

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

Regular approved positions are paid from a district salary account and are given a school or department location code to enable monitoring of staffing allocations. In addition to regular approved positions, sites and departments are provided budgeted allocations for substitutes, extra-duty assignments, and overtime costs as necessary. Substitute budgets are calculated on a formula derived from substitute pay rates, site full-time equivalent (FTE) allocations, and benefits costs. This year a 25% reduction was made to this formula to meet other budget needs. A budget of \$1.175 million has been allocated for substitute costs, \$400,000 for extra duty, and \$45,000 for overtime expenses.

BOOKS AND SUPPLIES

The 2011-12 combined general fund budget shows \$9.7 million allocated for



books and supplies. This is \$3.2 million more than the projected amount to be spent in this category for 2010-11. The increase is primarily attributed to the purchase of hardware and software for implementation of a large, district-wide intervention program at all schools. The funds for the intervention project are made up of one-time carry over balances in several restricted programs, primarily Title I, that can only be used for supplemental expenditures.

Other categorical funds that are unspent at the end of the 2010-11 fiscal year, will be re-budgeted in late September for use in 2011-12. This action will increase budgets in this and other expenditure categories at that time. Amounts budgeted in the books and supplies category are primarily for the purchase of consumable supplies that school sites and departments need to operate during the year such as paper, books, gas for vehicles, and printer cartridges. Approximately 75% of the books and supplies costs are budgeted in restricted resources such as Title I, transportation, special education and EIA.

SERVICES AND OPERATING EXPENSES

\$19.3 million is budgeted in this category for 2011-12. Services and operating expenses include early retirement incentives (SERP), utilities, property and liability insurance, professional/consulting services, repairs, consultants, non-public school (NPS) tuitions, and travel and conferences. It also includes Supplemental Educational Services (SES) or tutoring provided by outside vendors which is a required condition of Title I funding. Included in the \$19.3 million is \$4.6

million for utilities. \$9.8 million is budgeted for professional/consulting services including legal and audit services, SERP payments, and contracts with the City of Hemet and Riverside County Sheriff's office for SRO's; \$1.4 million for special education non-public schools; \$277,000 for staff development conferences, workshops, and mileage reimbursement costs; \$800,000 for property and liability insurance; and \$1.6 million for repairs and leases with the balance for miscellaneous expenses.

CAPITAL OUTLAY

A minimal budget of \$125,000 is set aside for capital outlay costs for 2011-12. This is primarily for equipment and vehicle replacements for transportation, maintenance, and other support departments.

OTHER OUTGO

Other outgo is where debt payments for capital leases and other financing activities are recorded. \$4.4 million is budgeted in this category in the general fund for 2011-12. Debt payments for Certificates of Participation (COPs) paid from redevelopment funds total \$3.5 million. The remaining \$1 million in debt payments charged to the general fund are for the lease/purchase of energy efficiency equipment, buses, and vehicles. These debt payments are charged to the department responsible for those items.

A negative \$521,570 expense in the other outgo/transfers of indirect costs category is budgeted for 2011-12. This money is transferred into the general fund from other district funds such as Child Development, Cafeteria, and Charter School to offset the costs of services provided by the general fund to those programs. Rates established by the California Department of Education are set each year for maximum indirect charges to these funds. Services provided to these programs for which indirect costs are charged include payroll processing, financial reporting, purchasing and human resource activities. In addition, Memorandums of Understanding (MOU)'s are in place with both Hemet Academy for Applied Academics and Technology (HAAAT) and Western Center Academy (WCA) charter schools that itemize direct costs for specific services such as printing, technology support, and general fund supported instruction.



OTHER FINANCING SOURCES/USES

CONTRIBUTIONS

Contributions between the unrestricted and restricted general funds total \$11.5 million in 2011-12 to support special education and debt payments.

SPECIAL EDUCATION

Special education costs continue to exceed the revenue provided to the district from state, federal, and local sources for that purpose. Additionally, in order to retain federal funds, the district must meet maintenance of effort requirements. This standard requires the district's state and local contributions to its special education programs be no less than the amount contributed in the prior year. Contributions from the general fund to special education resources for 2011-12 are budgeted at \$6.2 million.

Enrollment in special classes, including those for autism, pre-school and 18-22 year old students continues to grow, with the district adding classes as necessary during the year to serve the varied special needs of all its students. The district does not receive revenue limit funding for students attending pre-school special education classes and much of the costs related to serving these students must come from contributions from the unrestricted general fund. The combination of new programs and classes, along with declining enrollment district-wide and deficits on revenue limit earned for special education students, all place growing pressure on the district's special education budget. For 2011-12, special education budgets (excluding transportation) in all resources total \$26.3 million or 15.4% of the district's total combined general fund expenditures. Special Education ADA including non-public schools makes up approximately 4.8% of the district's total reportable ADA. Additional preschool students are enrolled in district programs, but their enrollment and ADA is not reported for funding purposes.

Federal, state and local funding sources support \$19.2 million of the total special education costs for Hemet Unified.



This includes \$1.4 million in Education Jobs revenue. Another \$303,030 is transferred in from Charter School accounts to cover the cost of providing Special Education services to Charter School students.

Routine/Deferred Maintenance

Under the provisions of the state school building code, the district is required to contribute an amount equal to three percent of its combined general fund expenditures annually to provide for the routine and deferred (long term) maintenance of its facilities. 2.5% of the contribution is allocated to Routine Maintenance and 0.5% to Deferred Maintenance in Fund 14. SBX 3 4 authorized in February 2009 and amended by SB 70 in 2011 offered districts the option to reduce the combined contribution to Routine/Deferred maintenance accounts to 1% and eliminates the required deferred maintenance match until 2014-15. Hemet USD projects expenses to meet routine maintenance needs will be approximately \$3.3 million. The state match to deferred maintenance is included as one of the restricted funding sources open to flexible use. These funds, formerly directed for deferred maintenance, will be distributed to the district as unrestricted dollars. The district has budgeted \$724,500 of the flexibility funding as a transfer to Fund 14 for deferred maintenance needs for 2011-12. The combined contributions to routine and deferred maintenance total \$4 million and equate to 2.4% of general fund expenditures.

Transportation

The transportation department continues to expand contracted route services, adding program revenues that help to off-set increased costs of operations and reduced state funding. Hemet Unified will continue to provide transportation services for Perris Union High, Perris Elementary, and San Jacinto Unified School District pupils as well as for special education students from Romoland and Nuvview districts. Beginning in the 2011-12 school year, it will also add Coachella Valley USD to the list of school districts using Hemet's Transportation Services. The contracts with these local educational agencies (LEA's) provides payment for the direct costs of providing student transportation and administrative fees. It is projected that state revenues and fees from students and other districts will provide 100% of the funds necessary for Hemet to offer transportation services to its own students, essentially eliminating the need for any contribution from other district funds. However, deficits to Transportation apportionments requires the district to show a contribution equal to the deficit portion of this state funding. As a result, a contribution of \$366,818 to make up the apportionment short-fall is recorded to transportation from the unrestricted general fund in order to avoid further cuts. Contract payments from other districts for regular and field trip services are sufficient to cover the contribution expense.



Redevelopment/Debt Service

The district uses redevelopment funds to repay its Certificates of Participation (COPs) issued for capital improvement projects over the last ten years. Redevelopment funds are based on assessed values of local property. At the time the debt was issued, redevelopment funds were expected to be sufficient to support the principal and interest payments on the COPs debt for many years. Redevelopment receipts reached a peak in 2007-08 when the district received more than \$3.8 from this source. However, receipts have declined by more than 40% in the subsequent years as property values fell across the region in the recent economic downturn. In 2011-12, the district expects it will receive approximately \$2.2 million. Because of the decline in the redevelopment revenue, debt payments charged to redevelopment are now expected to exceed revenue receipts in by \$1.5 million. The shortfall will be made up by a contribution from the unrestricted general fund on an on-going basis until redevelopment receipts reach prior year levels.

TRANSFERS IN FROM OTHER FUNDS

Transfers in from other funds to the general fund total \$303,030 for administrative costs and special education revenue received by the HAAAT and WCA Charter Schools in Fund 09. According to Memorandum of Understanding agreements between the charter schools and the district, charter special education revenues will be returned to Hemet Unified as the sponsoring agency each year to cover the cost of providing services to charter students.

TRANSFERS OUT TO OTHER FUNDS

Transfers out to other funds from the combined general fund total \$1,329,906. The transfers out include \$724,500 to Fund 14 for deferred maintenance needs, \$505,406 to Fund 11 for Adult Education apportionment and the CBET program, and \$100,000 from Title I to PreSchool programs in Fund 12. The Deferred Maintenance and Adult Education transfers out come from the unrestricted flexibility programs and the amounts transferred out are slightly less than the amounts that would have been directed to Funds 11 and 14 for those programs had flexibility not been offered.

SITE AND DEPARTMENT ALLOCATIONS

SITE DISCRETIONARY ALLOCATIONS

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

DEPARTMENT ALLOCATIONS

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

SITE LOTTERY

According to the Hemet Teacher's Association (HTA) contract article 20.1, 20% of lottery revenues received by the district are to be allocated to school sites and may be used for equipment, supplies, capital outlay, employee in-services, or student field trips. Lottery revenues are allocated to each site based on the site's projected certificated full-time equivalents (FTE's) for the budget year according to the district's staffing formulas. Budget year lottery revenues are calculated using the per ADA rate provided by School Services of California in their Financial Dartboard. School Services is estimating unrestricted lottery funds per ADA for 2011-12 at \$111.00. The proposed lottery site allocation for 2011-12 totals \$481,012.

OTHER ALLOCATIONS

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

DISTRICT PAID EXPENSES

Budget is set aside each year in a category for district-wide expenses. Items charged to this account include audit, election, early retirement (SERP) premiums, and legal expenses. Also, charged to this account are technology related expenses for the district-wide network, student attendance system, and software licensing fees. The amount budgeted for these expenses total \$4.2 million. Indirect costs totaling nearly \$2.3 million from other funds and restricted resources are used to off-set expenses in this category resulting in a net unrestricted general fund budget for district-wide expenses of \$1.9 million.

RESTRICTED GENERAL FUND

The 2011-12 budget continues the district's practice of budgeting categorical programs and other restricted revenues with the best estimates provided by contributing agencies and organizations. Restricted revenues come from several sources. Just over 26% of restricted funding sources come from contributions and revenue limit transfers from the unrestricted general fund. The remaining 74% comes from federal, state, and local sources and are only to be spent on those uses which the funding source has specified, including English language learners, special education, transportation, after school programs, and economically disadvantaged students. At this time, the projected budget for individual programs funded with federal revenues reflect changes based on information from the federal government. State categorical revenues, including EIA, are based on their prior year allocation until we have more information with adoption of the final state budget. Local restricted revenues are comprised primarily of redevelopment, SELPA pass-through funds for Special Education, and payments from other LEA's for transportation services. Categorical or restricted expenditures have been budgeted to match anticipated revenues. With the exception of ARRA funds, any unspent bal-



ances remaining at the end of the prior fiscal year are typically re-budgeted in late September of the following year.

A table listing categorical funds and their budgeted amounts for 2011-12 is shown to the right.

ARRA/FEDERAL STIMULUS FUNDS

Almost all of the Federal American Recovery and Reinvestment Act funds that were provided to the district beginning in 2008-09 have been spent. Over \$21 million in one-time ARRA and federal stimulus dollars were allocated to the district and have been used to maintain staffing and programs. The nature of some of the funds required them to be only be spent on supplemental expenditures such as Title I and IDEA ARRA funds. Other revenues were more unrestricted in their use. All ARRA funds with the exception of the Education Jobs funds must be spent by September 2011. Jobs money has a deadline of September 2012. The 2011-12 HUSD budget includes approximately \$400,000 remaining in the SFSF account that is targeted for the cost to implement a district-wide intervention program. \$18,000 remaining in ARRA IDEA funding is budgeted for the costs associated with moving the Special Ed Adult Life Skills to the Dartmouth Annex campus. \$4.2 million in Jobs funds are budgeted to continue to support instruction related salary and benefit costs.

CATEGORICAL FLEXIBILITY FUNDING

Programs that were formerly restricted in their use and accounted for in the restricted general fund were opened to flexible use beginning in 2008-09 through 2012-13. This flexibility was extended to 2014-15 with the passage of SB 70 in March 2011. As a result of the flexibility, the funding for these programs is now unrestricted and can be used for any educational purpose. Excluding supplemental hourly funding, the district has budgeted \$ 6.7 million in revenue and \$2.15 million in expenses for these programs in the unrestricted general fund. A list of former categorical programs that are now accounted for in the unrestricted general fund is available in the Appendix of this report. Of the \$2.15 million in expenses budgeted, \$715,000 is for Deferred Maintenance and will be transferred to Fund 14. Another \$515,000 is for the Adult Education and Community-Based English Tutoring (CBET) programs, both of which are accounted for in the Adult Education Fund—Fund 11. The remaining allocations have been budgeted for salaries, contracts, professional development, and other expenses that have been identified as priorities for the district for 2011-12.

2011-12 Categorical/Restricted Programs

Program/Resource	Budgeted Expenses
3010 Title I	\$ 4,872,908
3010 Title I Carry Over (one-time)	2,300,000
3200 ARRA - Stabilization (SFSF) - ends 9/2011	400,704
3205 Education Jobs (one-time)	4,219,797
3310 Spec Ed Local Asst	4,220,465
3311 Special Ed Local Asst - Prvt Schls	7,593
3315 Spec Ed PreSchool	57,577
3320 Spec Ed PS Local Entitlement	132,864
3345 Special Ed PreSchool Staff Dvlpmnt	530
3550 Voc Ed	147,435
3710 Title IV - Drug Free Schls	eliminated
4035 Title II - Part A	899,590
4045 Title II - Part D	16,848
4124 Calif 21st Century (WVHS)	131,371
4201 Title III Immigrant Education	49,245
4203 Title III - LEP	383,026
4510 Title VII - Indian Ed	11,511
4810 BARR Project - Hemet HS (ARRA)	200,000
5210 Head Start	1,059,587
5640 Medi-Cal Reimbursements	1,241,738
6010 ASES (After School Education & Safety)	2,545,402
6286 English Language Acquisition Prgm	-
6300 Lottery - Restricted	379,173
6500 Special Education	19,434,637
6501 Special Ed - Low Incidence Equip	35,000
6520 Special Education - Workability	74,088
6535 Special Ed Personnel Staff Development	8,488
6690 Tobacco Use Prevention Ed (TUPE)	114,639
7010 Ag Incentive	21,824
7090 EIA	1,956,056
7091 EIA - Limited English Proficiency (LEP)	884,797
7230 Transpo - Home to School *	6,575,826
7240 Transpo - Special Ed *	3,165,300
7905 First 5 School Readiness	325,000
8150 Routine Maintenance & Repairs	3,325,000
9007 Riverside Cnty Children & Families	354,063
9015 Workforce Investment	19,000
9986 Redevelopment	3,764,553
Total	\$ 63,335,635

ENTREPRENUERIAL ACTIVITIES

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

TRANSPORTATION

Transportation continues to expand services to other districts for home-to-school and special education services. It also provides field trip transportation to many districts within Riverside County. The Transportation Department also provides transportation for resident students attending the California School for the Deaf in Riverside between the school and their homes throughout Southern California on weekends. These activities have eliminated the encroachment of transportation activities in the budget year except for those required to be reported to maintain state apportionment at current levels. Transportation encroachment reached a peak of almost \$1.8 million in 2005-06.

PRINT SHOP

The district opened the Print Shop in July 2007. The operation was housed in temporary facilities at the former district office complex on W. Latham Avenue. The original intent of the Print Shop was to reproduce consumable materials for Hemet Unified students at a lower cost than purchasing the materials from outside vendors. When the Print Shop was relocated to its new facility at the Professional Development Service Center on W. Acacia Avenue, additional space and improved infrastructure allowed the operation to add equipment and increase production capabilities. While the Print Shop does not see an actual cash profit in its operations, its real financial benefit is realized through reduced printing costs to sites and departments by performing work in-house. Staff estimate that annual savings at a minimum of \$425,000 Other districts for whom the Print Shop is currently providing reprographic services include Perris Union High School District, Alvord Unified School District and Etiwanda Unified School District.



ENDING FUND BALANCE

In the 2011-12 budget year, GASB 54 is put into place. This new accounting procedure changes how ending balances are reported in governmental funds. Balances that are not legally restricted will no longer be termed 'designated' or 'reserved'. Fund balances that are not legally restricted will be 'assigned' and revenues in restricted funds may be 'committed' by approval of the board. Once revenues are committed, they cannot be used for any other purpose until the board 'uncommits' the funds. The district adopted Resolution 2059 in April 2011 which authorizes the Assistant Superintendent of Business or the Director of Fiscal Services to assign balances or to recommend committing revenues with its adopted budget, interim reports and unaudited actuals reports. The board will approve commitments with approval of those reports. A component of Resolution 2059 was the adoption of a formal economic reserve policy in which the board established a minimum 5% reserve level for Hemet Unified. This is 2% above the statutory minimum reserve of 3% set by the state.

As indicated in the table below, the district's 2011-12 beginning fund balance for the combined general fund is projected to be \$29.5. This is a larger beginning balance than the \$26.4 million that was estimated in the 2010-11 Second Interim Report for a combination of reasons. .

Changes are a result of the following:

- Revenues decrease from Second Interim projections for restricted unspent balances that must be recorded as 'deferred' in Title I and other programs for a net combined general fund decrease in revenues of \$1.9 million.
- Year-end expenditures are anticipated to be lower than those budgeted at Second Interim in the unrestricted general fund expenditure as a result of the transferring approximately \$2.6 million in salaries and benefits to the one-time ARRA SFSF budget in the restricted general fund to fully utilize the remaining balance of those funds by their September 2011 deadline. Expenditures originally anticipated to be paid by this funding source did not materialize as a result of district-wide spending freezes and expenditure reductions in other areas. Other estimated actual expenses that are lower than Second Interim budget amounts are the result of budgeting full categorical current year-awards and carry over balances as required by the funding source so that all funds are available for use, but for which the district has a multi-year spending plan. As a result of this accounting practice, restricted general fund expenditures are estimated to be \$4.7 million less than budgeted in the 2010-11 Second Interim report. At year-end, the budget amounts for these programs is reduced to actual expenditures rather than the award amount, creating significant decreases for those programs that are not fully spent. A large portion of these unspent funds are associated to Title I in 2010-11 because of the influx of Title I ARRA funds in the prior year. The unspent balances for these programs will be re-budgeted in 2011-12 after the close of the prior fiscal year and can only be used for the purposes intended by the granting agency.

Combined General Fund Ending Fund Balance Summary

	2010-11 Estimated Actuals	2010-11 Adopted Budget
Net Increase/Decrease from Operations	3,229,951	\$ (1,904,739)
Beginning Fund Balance	26,259,906	29,489,857
Ending Fund Balance	\$ 29,489,857	\$ 27,585,118
Summary Fund Balance Restrictions		
Economic Uncertainty (5%)	(8,634,140)	\$ (8,536,473)
Revolving Cash	(25,000)	(25,000)
Stores Inventory Reserve	(263,230)	(263,230)
Reserve for on-going exp charged to one-	(9,300,000)	(9,300,000)
Unrestricted Designated Balances	(3,750,257)	(2,676,921)
Restricted Categorical Balances	(7,517,230)	(6,783,494)
Total Reserves and Designations	\$ (29,489,857)	\$ (27,585,118)
Available for Board Designation	\$ -	\$ -

The \$29.5 million beginning fund balance for 2011-12 is comprised of \$ 3.7 million in categorical balances in the restricted general fund and \$7.5 million in unrestricted carry over balances such as site lottery, discretionary, and donation accounts that will be distributed when funds are available or at the close of the 2010-11 fiscal year. An additional \$4.3 million is assigned to be used to cover the costs of salaries and benefits supported by Jobs Funds when those funds are fully utilized by June 2012. \$3 million is assigned for two years of contributions to the redevelopment account to cover debt payments, \$2 million is assigned for library and health tech salaries and benefits as those are projected to be returned to the unrestricted general fund over the next two years. The remaining \$9 million is made up of a 5% reserve for economic uncertainty, cash and stores.

Amounts assigned as unrestricted carry over balances for allocations such as donations, will be budgeted in expenditure accounts in late September, after the close of the 2010-11 fiscal year when actual final balances are known.

For the 2011-12 budget year, the ending balance is projected to be \$27.6 million and will be made up of :

Unrestricted General Fund

- \$0.3 for stores and revolving cash
- \$8.5 million for economic uncertainty
- \$6.8 unrestricted carry over balances (site discretionary, lottery, donations, MAA)
- \$4.3 million for continue support positions in 2012-13 that were funded by Education Jobs in 2011-12 only
- \$2.0 million to continue support for health and library technician positions in 2012-13 and 2013-14
- \$3.0 million for two years of contributions to redevelopment in the restricted general fund for debt payments

Restricted General Fund

- \$2.7 legally restricted



STUDENT INFORMATION

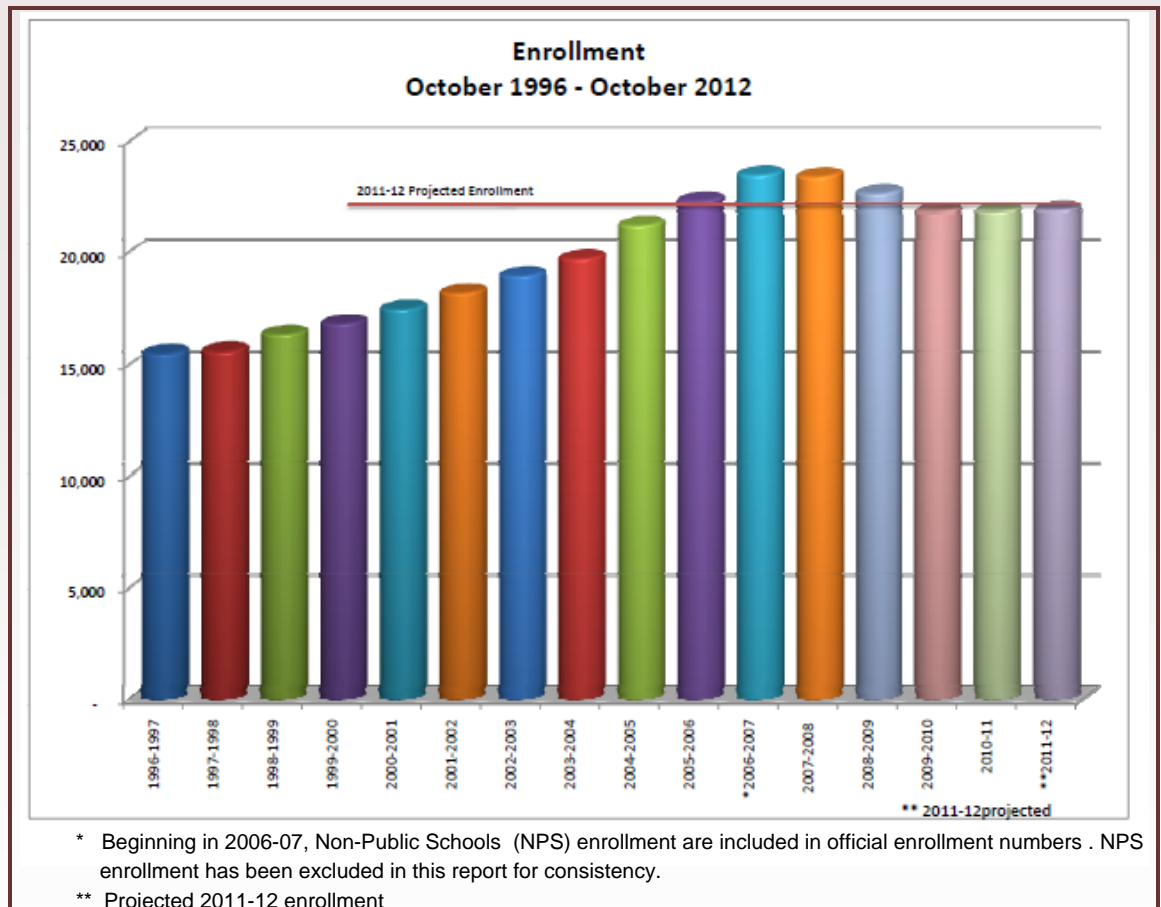
AVERAGE DAILY ATTENDANCE (ADA)

ADA is a number derived from a district's student attendance reporting system and is used to determine annual revenue limit and other funding levels. ADA is equal to the average number of pupils who attend class over the course of the school year. This number is computed by counting only days of actual attendance for each student and dividing that number by the number of days in the school year. The majority of a school district's unrestricted funding is calculated on ADA for the benchmark period called Period 2 or P2. The cut-off date for this attendance calculation is in mid April of each year. The 2011-12 budget projects P-2 ADA to be 20,744, including attendance for district students enrolled in County programs. ADA is projected to be slightly higher than the prior year so funding for the budget year will be based on current year ADA. Districts with declining enrollment are funded on the prior year ADA.

ENROLLMENT

Enrollment is the number extracted from the student attendance system that shows how many students are enrolled in the district or school at a specific date in time, whether or not the student was physically present in school on that date. Each year, on the first Wednesday in October, the State of California requires districts to report the number of students enrolled, regardless of actual attendance on that date. The enrollment data collected is submitted through the California Longitudinal Pupil Achievement Data Systems (CALPADS) for reporting purposes and data collection. This number, along with a variety of student and staff demographic information collected at the same time, is used for comparative reporting with other districts in the state. Enrollment data for Hemet Unified and all other California school districts can be found on the California Department of Education's DataQuest web site at <http://data1.cde.ca.gov/dataquest>. October 2010 enrollment certified through CALPADS was reported at 21,872, excluding charter and nonpublic school students.

Data used to develop enrollment projections for the budget year include housing starts and birthrates. Budgeted enrollment projections for 2011-12, assume an increase of 79 students district-wide, resulting in a projected enrollment total of 21,951. This a projected increase of 0.36% from 2010-11. Charter enrollment is projected at 520 students, an increase of 33%.



2011-12 Projected Enrollment

K-5 Elementary

Bautista Creek	960	Little Lake	823
Cawston	844	McSweeny	773
Fruitvale	983	Ramona	780
Harmony	850	Valle Vista	690
J. Wiens	796	Whittier	1,131
		Winchester	556

Total K-5 Elementary **9,186**

K-8 Schools

Cottonwood	253	Idyllwild	300
Hamilton K-8	523		

Total K-8 Schools **1,076**

Middle Schools

Acacia	938	Diamond Valley	1,228
Dartmouth	815	Rancho Veijo	1,306

Total Middle Schools **4,287**

High Schools

Hamilton High	388	Tahquitz	1,553
Hemet High	2,458	West Valley	<u>1,971</u>

Total High Schools **6,370**

Option Schools

Alessandro/Advance Path Continuation	470	HHJ Ind Study	445
Family Tree Ind Study	117		

Total Option Schools **1,032**

Non-Charter Totals **21,951**

Charter Schools

Western Ctr Academy	300	HAAAT	200
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Total Charters **500**

District Totals **22,451**



Staffing

STAFFING FORMULAS

The district allocates staff to school site operations based on staffing formulas. The formulas have been developed over a number of years and are reviewed and revised annually as part of the district's budget development process. The formulas used as the starting basis for 2011-12 staffing levels and staffing revisions agreed to by the leadership team, and approved by the Governing Board, are summarized in the table on this page.

Approximately 80% of all 2011-12 general fund expenditures are committed to salary and related benefit costs. Faced with growing costs in all areas, the district evaluated all staffing related costs as part of the 2011-12 budget development process and as a result, class sizes were increased and other staffing reductions were made. Negotiated salary concessions made in the spring of 2009 remain in effect for 2011-12 and provided for an equivalent of 6.5% annual reduction in salary and benefit costs to all bargaining unit and management employees. This reduction was achieved through a combination of lay-offs, reduced work year, and salary roll-backs. The negotiated settlements provisions included a two day reduction to the work year 2009-10 and an eight day reduction in both 2010-11 and 2011-12 for all employees. In addition classified bargaining unit members incurred a 3.41% salary roll-back in 2010-11 which is being increased to 4.03% in 2011-12.

HUSD also offered a one-time increase in post-employment health benefits to certificated employees retiring in June 2011. This increased the normal benefit from \$3,300 to \$10,000 up to age 65 annually for those retirees who qualified based on age and years of service. This action resulted in a reduction in staff through attrition, allowing the district to rescind 64 lay-offs that were noticed in March. Relaxed penalties on K-3 class size reduction funds continue to provide the district the opportunity to increase class sizes for K-3. For 2011-12 K-3 classes will be staffed at 28.6 to one without a significant impact on CSR funding. Positions filled in 2009-10 when Option 1 Kindergarten was re-implemented continue to be funded through a combination of Title II, and one-time Ed Jobs funding.

Classified staffing levels will not be impacted by any reductions in 2011-12. However, as part of a negotiated settlement in May 2009, salaries will be rolled back an additional 0.62% from 2010-11 levels. The district continues to fund library and health technicians from Title I and EIA carry over balances. However, after review by the Categorical Program Management (CPM) team in February 2010, the district will be required to contribute 8% of the cost of Library Tech positions to Title I from the unrestricted general fund. This contribution is intended to cover the cost associated with Library Tech duties that are not considered supplemental in nature. This equates to \$68,000. In addition, when the projected carry over from both EIA and Title I are fully utilized as anticipated within the next two years, other options for funding these positions will need to be considered.

Staffing for special education classes are analyzed and re-assessed on an on-going basis throughout the year and adjustments are made as necessary.

Staffing Formulas	
Position	2011-12 Formula
Principal	1.0 Per Site
Assistant Principal	Varies
Teachers K	28.6 to 1.0
Teachers 1-3	28.6 to 1.0
Teachers 4-5, 9-12	33 to 1.0
Teachers 6-8	33 to 1.0
Teachers - RSP	28 to 1.0
Teachers - SDC	15 to 1.0
Instrumental Music - K-5	0.25 per site
ASB/Athletic Director - High School	0.7 Per Site
Counselor - Middle/High School	1 Per 900
Office Manager	1.0 Per Site
Clerical Support Staff	Varies
Secretary II	Varies
Library/Media Tech	Varies
Health Technician	7.0 Hrs
Campus Supervisors - High School	1.0 Hrs Per 44
Campus Supervisors - Middle School	1.0 Hrs Per 50
Supervision Aides	1.0 Hrs Per 50
Plant Manager - High School	1.0 Per Site
Custodian	Varies
Breakfast Supervision	Varies

STATUTORY BENEFITS

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

SOCIAL SECURITY/ FICA/ ALTERNATE FICA

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

MEDICARE

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



UNEMPLOYMENT INSURANCE

Most employees of the district are covered by the State Unemployment Security laws. Under provisions of these laws, employees of the district who become totally or partially unemployed, and who meet the eligibility requirements set forth may be eligible to receive unemployment compensation. Unemployment contributions are an employer paid expense. The 2011-12 unemployment rate for all districts in the county has increased more than 100% for the second straight year. The rate for 2011-12 will be 1.61% compared to 0.30% in 2009-10 and 0.72% in 2010-11. A component of the revenue limit calculation provides districts with reimbursement of Unemployment Insurance costs in excess of costs incurred in the 1975-76 base year.

WORKER'S COMPENSATION

The district also sets aside a percentage of the amount it pays each employee for worker's compensation insurance. Since July 1, 2006, the district has been self-funding its worker's compensation plan. This has shown to be an effective cost savings measure. Claims continue to be less than the premiums paid previously to outside agencies. The district is projecting to end the fifth year of implementation with approximately \$5.0 million in reserves for future claims and another \$3.8 million in its ending balance. Reserves and activity for the self-insured Worker's Compensation plan are reported outside the general fund in Fund 67. The employer contribution rate for worker's compensation in 2011-12 will be increased slightly from the prior year to 1.71% of salaries paid compared to 1.52% in 2010-11.

OTHER BENEFITS

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

RETIREMENT

Certificated employees in regular positions are eligible to participate in the State Teachers Retirement System (STRS). The district contributes an amount equivalent to 8.25% of an employee's salary to the plan. Classified employees who meet certain criteria are eligible to participate in the California Public Employees Retirement System



(CalPERS). The district contributes 7.00 % to this plan for most classified employees. The district is also required to pay 13.02% of eligible classified salaries into the plan. Districts are able to reduce this rate (PERS Reduction) through their revenue limit calculation by an amount that is adjusted annually in May by the CalPERS board. The PERS Board has approved 2.097% as the PERS reduction rate for 2011-12.

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

HEALTH & WELFARE BENEFITS

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

OTHER POST EMPLOYMENT BENEFITS (OPEB)

Employees who retire from Hemet Unified and who have reached a specified age and completed a designated number of years of service to the district will be eligible to receive \$3,300 annually for health and welfare benefits for a maximum of 10 years or until they reach age 65, whichever comes first. A percentage of all active employees' salaries is paid by the district to fund this cost on a pay-as-you go basis. An actuarial study has been performed to determine the district's total liability for this plan, currently projected at \$30.2 million. The district is encouraged to begin funding a portion of this liability annually in addition to the pay-as-you-go costs. To fully fund the OPEB total liability over a period of 30 years, the annual contribution has been actuarially determined to be \$3.8 million. Previously there was \$2.6 million from prior year mandated claim reimbursements held in reserves to start funding the OPEB liability. However, this balance was re-designated in 2009-10 and is being used to fund on-going expenses to maintain essential programs in the face of state budget cuts. The rates charged for OPEB costs for 2011-12 are projected to be 0.171% of salaries and a flat rate of \$186.00 per FTE to fund active retirees collection benefits.

Obj Code	Benefit Description	2011-12	Change from Previous Year
Certificated Employees			
3400	H&W (cap)	\$ 9,100.00	\$ -
3750	OPEB	\$ 186.00	\$ (3.00)
3100	STRS(employer contribution)	8.250%	0.000%
3330	Medicare	1.450%	0.000%
3500	Unemployment	1.610%	0.890%
3600	Worker's Comp	1.770%	0.250%
3700	OPEB	0.171%	0.081%
		<u>13.251%</u>	<u>1.221%</u>
Classified Employees			
3400	H&W (cap)	\$ 7,200.00	\$ -
3750	OPEB	\$ 186.00	\$ (3.00)
3200	PERS (employer contribution)	7.000%	0.000%
3210	PERS Employer	10.923%	0.216%
3320	FICA - Social Security	6.200%	0.000%
3330	Medicare	1.450%	0.000%
3500	Unemployment	1.610%	0.890%
3600	Worker's Comp	1.770%	0.250%
3700	OPEB	0.171%	0.081%
3800	PERS / PERS Reduction	2.097%	-0.216%
		<u>31.221%</u>	<u>1.221%</u>

Other Funds

Fund 09 — Charter School Special Revenue Fund

The district operates two charter schools, the Hemet Academy for Applied Academics and Technology (HAAAT) for high school students and the Western Center Academy for middle school students. Hemet Academy for Applied Academics and Technology (HAAAT) began operations in 2007-08 with a reported enrollment of 87 students and a budget of \$932,000. HAAAT is projecting enrollment of 200 students in the 2011-12 budget year with a budget of \$1.2 million. For the 2011-12 school year, HAAAT will be moved to the Dartmouth Annex campus. In addition, the charter is in the process of renewing its charter which will show a change in focus to be more aligned with the Western Center Academy charter middle school.

2011-12 Charter School Budget Assumptions

Charter Block Grant - Grades 4-6 (deficit)	\$ 5,125.00	per ADA
Charter Block Grant - Grades 7-8 (deficit)	\$ 5,271.00	per ADA
Charter Block Grant - Grades 9-12 (deficit)	\$ 6,116.00	per ADA
Charter Categorical Block Grant (includes 19.8% deficit)	\$ 410.00	per ADA
School Year	175	days
Employee Work Year	-8	days
Enrollment Growth	33.00%	
CBEDS Enrollment (excluding NPS)	520	
CBEDS Enrollment Growth (excluding NPS)	124	
ADA %	95.00%	
Bdgt Yr ADA (excluding County, & Charter ADA)	494.00	
Growth Staffing (Certificated FTE's 30:1)	3.00	
Salary Adjustments (reduced wrk yrs & salary rollbacks)	-6.50%	
Step and Column Costs - Unrestricted GF	1.60%	
Unrestricted Lottery	\$ 111.00	per ADA
Restricted Lottery	\$ 17.50	per ADA

Western Center Academy (WCA) will start its second year of operation in 2011-12. The school is housed at the Western Science Center in Hemet. The WCA is for middle school students and its program will incorporate standards-based curriculum with resources from the Western Science Center, regional education institutions and local nature preserves. The district has budgeted WCA enrollment at 320 students for the 2011-12 year, an increase of 46% from 2010-11 enrollment. The WCA 2011-12 budget is currently projected to be \$1.6 million. WCA receives slightly less per ADA reimbursements through the Charter School Block grant, because charter middle schools are funded at a lower rate than charter high schools.

Charter schools receive their primary sources of funding from the state in the form of the Charter School Block Grant and the Charter School Categorical Block Grant. All revenues and expenses are reported outside the district's general fund in Fund 09 –Charter Special Revenue Fund. Because charter schools receive state categorical funding as a block grant, they are not eligible to apply for or receive many specific categorical programs such as Economic Impact Aide and Transportation. They may elect to participate in federal programs, such as Title I if they qualify. Neither district charter schools participate in Title I at this time.

The district provides many services to the charter schools that are supported by the general fund including, but not limited to payroll processing, special education support, financial reporting, IT support, purchasing, staff development and administrative support. In addition, some charter students attend classes at other district schools for courses and activities that may not be offered at the charter schools. Because no revenue is received by the general fund for charter students and to ensure the charters pay their share of costs, Memorandums of Understanding (MOUs) are in place that outline charges and administrative fees which will be assessed against the charters for these services.



LEED Platinum Certified museum will serve as site for WCA Photo © Western Science
http://www.hemetusd.k12.ca.us/sites/wstrnctr/Western_Center_Academy/Home.html



Other District Funds Fund

The 2011-12 expenditure budgets for the district's other funds are as follows:

Fund	2011-12 Expenditure Budget
Fund 09—Charter School Special Revenue	\$ 3,425,218
Fund 11—Adult Education	561,048
Fund 12—Child Development	1,584,684
Fund 13— Cafeteria	10,745,922
Fund 14-Deferred Maintenance	1,175,000
Fund 17—Reserve for Other Than Capital Outlay	-0-
Fund 21—Building Fund	16,298,000
Fund 25—Capital Facilities	115,303
Fund 35—County School Facilities	-0-
Fund 40—Reserve for Capital Outlay	-0-
Fund 67– Self Insurance	13,825,900

With the exception of Fund 21, the amounts listed above do not include projected beginning fund balances in each fund. Beginning fund balances will be budgeted after the close of the 2011-12 fiscal year. Ending balances estimates for each fund can be found in the Appendix section of this report.

Hemet Unified was selected to receive \$25 million in Quality School Construction Bonds (QSCAB) as part of the federal stimulus program in late 2008-09. The bonds were issued as General Obligation Bond Anticipation Notes (BANs) in July 2010. The BANs will need to be repaid within five year of issuance. Revenues and expenditures for the BANs are recorded in Fund 21.

Effective July 1, 2011, new ending balance categories are being implemented for all district funds per GASB 54. One of the components of GASB 54 requires districts to assign fund balances or commit revenues that are not legally restricted. Hemet Unified approved Resolution 2059 on April 19, 2011 that authorized the Assistant Superintendent of Business or Director of Business Services to make those assignments and commitments as part of the district's adopted budget or with their interim or unaudited financial reports. At this time, the district will be committing revenues in Fund 11– Adult Education and Fund 14-Deferred Maintenance for their respective purposes.

Fund 67– Self Insurance expenses include those for teacher's bargaining unit members health insurance premiums paid to insurance carriers. As the unit transitions away from self-insured plans, the budget for this account will be reduced and expenses transferred to the general fund where they will be accounted for in the same manner as health insurance

costs for other district employees. The fund will remain open to record self-insurance costs and revenues for worker's compensation and Other Post Employment Benefits (OPEB).



Hemet High Renovation Project—Admin Bldg 2011

Multi-Year Projections & Cash Flow

MULTI-YEAR PROJECTIONS

The district's multi-year projections are based on the information presented in the table below. 2011-12 enrollment is expected to increase by 2.48% from enrollment reported in October 2009. The district is projecting enrollment to stabilize beginning in 2011-12 and to stay flat through 2013-14. ADA as a percentage of enrollment will remain constant at 94.0%. This is considered to be a conservative assumption based on recent trends. Normally, the district bases its projected statutory cost of living adjustments (COLA) for revenue limit funding on information provided by School Services of California in their Financial Dashboard. According to SSC, COLA increases for state revenues are projected to be 2.24% for 2011-12, 3.20% in 2012-13, and 2.70% in 2013-14. However, districts have been advised to not budget any COLA increases in state funding during the three-year projection period because it seems unlikely the state will be able to afford to fund any COLA increase. To off-set COLA increases deficit factors have been applied to revenue limit funding. A deficit factor of 19.754% has been applied to revenue limit calculations for 2011-12, 22.246% in 2012-13 and 24.290% in 2013-14. In addition, a \$330 per ADA reduction was also factored for the possibility that further reductions from the state are imposed if tax extension measures are not approved by the legislature or voters.

Federal funds show a decline in 2012-13 as Education Jobs and Title I carry over are expended. Aside from Ed Jobs and carry over balances, federal revenues are projected to remain stable for the each of the two subsequent years. Other state revenues and local revenues are also projected to be flat through 2014-15.

Expenditures in the restricted general fund in 2011-12 include budget amounts for the Ed Jobs Funds that must be spent by September 30, 2012 as well as a small balance of ARRA SFSF funds that must be utilized by September 2011. Combined general fund certificated salaries and related benefits show a decrease in 2011-12 for increased class sizes, salary reductions, and work force reductions as the district works to deal with on-going deficits in state funding. Through a variety of budget reductions and salary concessions, the district was able to cut approximately \$5.5 million in the 2011-12 budget year. An eight-day reduction will continue into the 2011-12 as negotiated with bargaining unit members in May 2009 along with classified salary roll-backs. Multi-year projections assume these salary concessions will continue through the three-year period.

\$4.2 million in one-time Education Jobs funds are expected to be fully utilized by June 30, 2012. A majority of the Jobs funds are used to support on-going expenses including salaries for elementary music and CSR teachers, librarians, counselors, and special education staff. Once the Jobs funds are fully expended, these some of these expenses will revert back to the unrestricted general fund in 2012-13, while others will cause an increased special education encroachment.

Multi-year projections include a 1.6% increase to salaries and statutory benefits for annual step and column increases. Transfers of approximately \$850,000 in salaries and benefits for library technicians currently funded from Title I to the unrestricted general fund are assumed to take place in 2012-13, as carry over balances in Title I become insufficient to continue to support those positions. The multi-year projections also assume the costs for Health Technicians funded by Economic Impact Aide carry over will need to return to the unrestricted general fund in 2013-14. This will add another approximately \$1 million in expenses to the unrestricted general fund in the third year.

Expenditures in the Books and Supplies category in 2011-12 include an approximate \$3 million expenditure for hardware and software for implementation of a district-wide intervention program at all grade levels. Expenditures in this category in 2012-13 reflect a decrease for the one-time expenditures. Other expense categories are projected to remain fairly flat across the three years.

2010-11 Budget—Multi Year Projection Assumptions

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
ADA	94.000%	94.000%	94.000%
Enrollment Growth	0.360%	0.000%	0.000%
Revenue Limit COLA	2.240%	3.200%	2.700%
State Deficit Factor	19.754%	22.246%	24.290%
Per ADA Reduction	\$ 330.00	\$ 330.00	\$ 330.00
Federal Revenue (excluding ARRA)	0.000%	0.000%	0.000%
Other State Revenue	2.240%	3.200%	2.700%
Local Revenue	0.000%	0.000%	0.000%
Salary and Benefit Increases	0.000%	0.000%	0.000%
Step & Column Adjustments	1.600%	1.600%	1.600%
Utilities	2.000%	0.000%	0.000%
Energy Savings	(250.00)	0.000%	0.000%
Reserve for Economic Uncertainty	5.000%	5.000%	5.000%
New Schools	-	-	-
Charter School	2	2	2



The unrestricted general fund shows deficit spending all three years. Deficit spending for 2011-12 is projected at \$830,000; \$6.6 million in 2012-13; and \$8.4 million in 2013-14. However, should the additional \$330 per ADA cut not materialize, deficit spending should be negligible or eliminated in all three years.

The Riverside County Office of Education requires districts under their jurisdiction to submit a Commitment to Fiscal Solvency form with their 2011-12 adopted budget. This form identifies the level of spending reductions that may be necessary in 2012-13 and 2013-2014 in order to maintain fiscal solvency, based on current revenue assumptions. Hemet USD's Commitment to Fiscal Solvency form is included in the Appendix in this report and identifies \$8 million in reductions is needed in both out years to maintain fiscal solvency. This cut is equivalent to the currently approved eight day work year reduction and salary rollbacks. Multi-year projections included the assumptions that these salary concessions will continue through the three-year period ending June 2014.

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

CASH FLOW ANALYSIS

The cash flow analysis included in this report shows that based on current information, the district will have sufficient funds to meet its cash needs for 2011-12. To address deferrals in State revenues, the district has elected to participate in the Tax Revenue Anticipation Notes (TRANS) program in 2010-11 with a sizing limit of \$30 million. The TRANS will be issued in two series of \$15 million each. The first will be issued in July 2011 and is to be repaid in full by January 2012 and a second issuance will occur in early March and must be repaid by September 2012.

SUMMARY

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



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Appendix

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

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Hemet Unified School District
2011-12 Adopted Budget Multi-Year Projections
Unrestricted General Fund

DESCRIPTION	Audited Actuals 2009-10	Estimated Actuals 2010-11	Percent of Change %	Adopted Budget 2011-12	Percent of Change %	Projected Budget 2012-13	Percent of Change %	Projected Budget 2013-14	Percent of Change %
COLA Actual/Projection %	4.25%	-0.39%		2.24%		3.20%		2.70%	
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	20,811.17	20,619.20	-0.92%	20,665.01	0.22%	20,655.01	-0.05%	20,655.01	0.00%
REVENUES									
REVENUE LIMIT	\$104,812,926	\$106,541,403	1.65%	\$100,538,409	-5.63%	\$100,478,534	-0.06%	\$100,430,860	-0.05%
FEDERAL	\$1,393,018	\$1,479,512	6.21%	\$1,235,700	-16.48%	\$1,235,700	0.00%	\$1,235,700	0.00%
STATE	\$14,726,721	\$15,642,375	6.22%	\$13,712,075	-12.34%	\$14,150,861	3.20%	\$14,532,934	2.70%
LOCAL	\$3,482,825	\$4,286,599	23.08%	\$2,620,911	-38.88%	\$2,620,911	0.00%	\$2,620,911	0.00%
CONTRIBUTIONS	(\$8,638,343)	(\$10,870,624)	25.84%	(\$11,544,671)	6.20%	(\$12,894,671)	11.69%	(\$12,894,671)	0.00%
REVENUE TOTALS	\$115,777,147	\$117,079,265	1.12%	\$106,562,424	-8.98%	\$105,591,335	-0.91%	\$105,925,734	0.32%
EXPENDITURES									
Certificated Salaries	\$66,241,520	\$58,931,209	-11.04%	\$57,100,244	-3.11%	\$59,895,410	4.90%	\$60,853,737	1.60%
Classified Salaries	\$14,696,409	\$13,632,418	-7.24%	\$13,982,000	2.56%	\$14,774,092	5.67%	\$15,585,477	5.49%
Benefits	\$21,964,657	\$19,650,586	-10.54%	\$20,226,545	2.93%	\$21,211,165	4.87%	\$21,683,204	2.23%
Books & Supplies	\$2,499,116	\$2,310,922	-7.53%	\$2,409,849	4.28%	\$2,289,357	-5.00%	\$2,069,357	-9.61%
Contracts & Services	\$12,531,794	\$14,021,633	11.89%	\$14,725,259	5.02%	\$14,901,962	1.20%	\$15,080,786	1.20%
Capital Outlay	\$84,094	\$232,402	176.36%	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!
Other Outgo	\$34,361	\$47,026	36.86%	\$7,000	-85.11%	\$7,000	0.00%	\$7,000	0.00%
Support Costs	(\$3,138,312)	(\$2,269,824)	-27.67%	(\$2,286,976)	0.76%	(\$2,145,406)	-6.19%	(\$2,145,406)	0.00%
Total Expenditures	\$114,913,639	\$106,556,372	-7.27%	\$106,163,921	-0.37%	\$110,933,580	4.49%	\$113,134,155	1.98%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$19,405	\$718,686	3603.61%	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!
Transfers Out & Other Uses	\$1,262,098	\$1,230,000	-2.54%	\$1,229,906	-0.01%	\$1,229,906	0.00%	\$1,229,906	0.00%
Total Expenditures & Uses	\$116,175,737	\$107,786,372	-7.22%	\$107,393,827	-0.36%	\$112,163,486	4.44%	\$114,364,061	1.96%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$379,185)	\$10,011,579	-2740.29%	(\$831,403)	-108.30%	(\$6,572,151)	690.49%	(\$8,438,327)	28.40%
FUND BALANCE, RESERVES									
Beginning Balance	\$16,107,206	\$15,728,021	-2.35%	\$25,739,600	63.65%	\$24,908,197	-3.23%	\$18,336,046	-26.39%
Ending Balance	\$15,728,021	\$25,739,600	63.65%	\$24,908,197	-3.23%	\$18,336,046	-26.39%	\$9,897,719	-46.02%
Reserve Amounts:									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$228,868	\$263,230		\$263,230		\$263,230		\$263,230	
Designated for Economic Uncert.	\$5,400,000	\$8,634,140		\$8,536,473		\$8,498,730		\$8,606,594	
Prepaid Expenditures	\$152,823	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$0	\$0		\$0		\$0		\$0	
Unrestricted Carry Over Balances	\$3,824,075	\$7,517,230		\$6,783,494		\$6,390,886		\$1,002,895	
Reserve for ARRA funded expenses	\$6,097,255	\$4,300,000		\$4,300,000		\$0		\$0	
Reserve for 2012/13-2013/14 Expenses	\$0	\$5,000,000		\$5,000,000		\$3,158,200		\$0	
Unappropriated	(\$0)	\$0		\$0		\$0		\$0	
Total EFB	\$15,728,021	\$25,739,600		\$24,908,197		\$18,336,046		\$9,897,719	

5-Mar

Hemet Unified School District
2011-12 Adopted Budget Multi-Year Projections
Restricted General Fund

DESCRIPTION	Audited Actuals 2009-10	Estimated Actuals 2010-11	Percent of Change over PY	Adopted Budget 2011-12	Percent of Change over PY	Projected Budget 2012-13	Percent of Change over PY	Projected Budget 2013-14	Percent of Change over PY
REVENUES									
REVENUE LIMIT	\$4,409,100	\$4,195,257	-4.85%	\$4,499,533	7.25%	\$4,496,833	-0.06%	\$4,495,034	-0.04%
FEDERAL	\$20,965,495	\$16,933,704	-19.23%	\$19,742,477	16.59%	\$13,222,680	-33.02%	\$13,222,680	0.00%
STATE	\$7,517,028	\$7,417,399	-1.33%	\$7,372,096	-0.61%	\$7,608,003	3.20%	\$7,813,419	2.70%
LOCAL	\$19,867,348	\$17,963,405	-9.58%	\$18,800,492	4.66%	\$18,800,492	0.00%	\$18,800,492	0.00%
CONTRIBUTIONS	\$8,638,343	\$10,870,624	25.84%	\$11,544,671	6.20%	\$12,894,671	11.69%	\$12,894,671	0.00%
REVENUE TOTALS	\$61,397,314	\$57,380,389	-6.54%	\$61,959,269	7.98%	\$57,022,679	-7.97%	\$57,226,296	0.36%
EXPENDITURES									
Certificated Salaries	\$19,485,657	\$19,153,618	-1.70%	\$18,054,555	-5.74%	\$16,290,565	-9.77%	\$16,551,214	1.60%
Classified Salaries	\$16,033,305	\$15,655,016	-2.36%	\$15,722,750	0.43%	\$15,405,934	-2.02%	\$15,077,429	-2.13%
Benefits	\$11,144,686	\$11,405,272	2.34%	\$11,303,333	-0.89%	\$10,588,345	-6.33%	\$10,415,625	-1.63%
Books & Supplies	\$3,872,098	\$4,192,795	8.28%	\$7,335,039	74.94%	\$4,849,738	-33.88%	\$5,047,069	4.07%
Contracts & Services	\$5,393,038	\$6,228,404	15.49%	\$4,549,729	-26.95%	\$4,306,238	-5.35%	\$4,306,238	0.00%
Capital Outlay	\$601,117	\$556,072	-7.49%	\$125,398	-77.45%	\$125,398	0.00%	\$125,398	0.00%
Other Outgo	\$4,566,057	\$4,487,507	-1.72%	\$4,379,425	-2.41%	\$4,379,425	0.00%	\$4,379,425	0.00%
Support Costs	\$2,693,158	\$1,847,294	-31.41%	\$1,765,406	-4.43%	\$1,765,406	0.00%	\$1,765,406	0.00%
Total Expenditures	\$63,789,116	\$63,525,978	-0.41%	\$63,235,635	-0.46%	\$57,711,049	-8.74%	\$57,667,804	-0.07%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$166,905	\$227,361	36.22%	\$303,030	33.28%	\$303,030	0.00%	\$303,030	0.00%
Transfers Out & Other Uses	\$0	\$863,400	#DIV/0!	\$100,000	-88.42%	\$100,000	0.00%	\$100,000	0.00%
Total Expenditures & Uses	\$63,789,116	\$64,389,378	0.94%	\$63,335,635	-1.64%	\$57,811,049	-8.72%	\$57,767,804	-0.07%
NET INCREASE (DECREASE) IN FUND BALANCE									
	(\$2,224,897)	(\$6,781,628)	204.81%	(\$1,073,336)	-84.17%	(\$485,340)	-54.78%	(\$238,478)	-50.86%
FUND BALANCE, RESERVES									
Beginning Balance	\$12,756,782	\$10,531,885	-17.44%	\$3,750,257	-64.39%	\$2,676,921	-28.62%	\$2,191,581	-18.13%
Ending Balance	\$10,531,885	\$3,750,257	-64.39%	\$2,676,921	-28.62%	\$2,191,581	-18.13%	\$1,953,103	-10.88%
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	\$0	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$8,700,087	\$3,750,257		\$2,676,921		\$2,191,581		\$1,953,103	
Designated	\$1,831,798	\$0		\$0		\$0		\$0	
Designated	\$0	\$0		\$0		\$0		\$0	
Designated	\$0	\$0		\$0		\$0		\$0	
Unappropriated	\$0	\$0		\$0		\$0		\$0	
Total EFB	\$10,531,885	\$3,750,257		\$2,676,921		\$2,191,581		\$1,953,103	

6/19/2011

Hemet Unified School District
2011-12 Adopted Budget Multi-Year Projections
Combined General Fund

DESCRIPTION	Audited Actuals 2009-10	Estimated Actuals 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	Projected Budget 2013-14	Percent of Change over PY
COLA Actual/Projection %	4.25%	-0.39%		3.20%		2.70%		0.00%	
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	20,811.17	20,619.20	-0.92%	20,655.01	0.17%	20,655.01	0.00%	0.00	-100.00%
REVENUES									
REVENUE LIMIT	\$109,222,026	\$110,736,660	1.39%	\$105,037,942	-5.15%	\$104,975,367	-0.06%	\$104,925,894	-0.05%
FEDERAL	\$22,358,513	\$18,413,216	-17.65%	\$20,978,177	13.93%	\$14,458,380	-31.08%	\$14,458,380	0.00%
STATE	\$22,243,749	\$23,059,774	3.67%	\$21,084,171	-8.57%	\$21,758,864	3.20%	\$22,346,353	2.70%
LOCAL	\$23,350,173	\$22,250,004	-4.71%	\$21,421,403	-3.72%	\$21,421,403	0.00%	\$21,421,403	0.00%
CONTRIBUTIONS	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	\$177,174,461	\$174,459,654	-1.53%	\$168,521,693	-3.40%	\$162,614,014	-3.51%	\$163,152,030	0.33%
EXPENDITURES									
Certificated Salaries	\$85,727,177	\$78,084,827	-8.91%	\$75,154,799	-3.75%	\$76,185,975	1.37%	\$77,404,951	1.60%
Classified Salaries	\$30,729,714	\$29,287,434	-4.69%	\$29,704,750	1.42%	\$30,180,026	1.60%	\$30,662,906	1.60%
Benefits	\$33,109,343	\$31,055,858	-6.20%	\$31,529,878	1.53%	\$31,799,510	0.86%	\$32,098,829	0.94%
Books & Supplies	\$6,371,214	\$6,503,717	2.08%	\$9,744,888	49.84%	\$7,139,095	-26.74%	\$7,116,426	-0.32%
Contracts & Services	\$17,924,832	\$20,250,037	12.97%	\$19,274,988	-4.82%	\$19,208,200	-0.35%	\$19,387,024	0.93%
Capital Outlay	\$685,211	\$788,474	15.07%	\$125,398	-84.10%	\$125,398	0.00%	\$125,398	0.00%
Other Outgo	\$4,600,418	\$4,534,533	-1.43%	\$4,386,425	-3.27%	\$4,386,425	0.00%	\$4,386,425	0.00%
Support Costs	(\$445,154)	(\$422,530)	-5.08%	(\$521,570)	23.44%	(\$380,000)	-27.14%	(\$380,000)	0.00%
Total Expenditures	\$178,702,755	\$170,082,350	-4.82%	\$169,399,556	-0.40%	\$168,644,629	-0.45%	\$170,801,959	1.28%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$186,310	\$946,047	407.78%	\$303,030	-67.97%	\$303,030	0.00%	\$303,030	0.00%
Transfers Out & Other Uses	\$1,262,098	\$2,093,400	65.87%	\$1,329,906	-36.47%	\$1,329,906	0.00%	\$1,329,906	0.00%
Total Expenditures & Uses	\$179,964,853	\$172,175,750	-4.33%	\$170,729,462	-0.84%	\$169,974,535	-0.44%	\$172,131,865	1.27%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$2,604,082)	\$3,229,951	-224.03%	(\$1,904,739)	-158.97%	(\$7,057,491)	270.52%	(\$8,676,805)	22.94%
FUND BALANCE, RESERVES									
Beginning Balance	\$28,863,988	\$26,259,906	-9.02%	\$29,489,857	12.30%	\$27,585,118	-6.46%	\$20,527,627	-25.58%
Ending Balance	\$26,259,906	\$29,489,857	12.30%	\$27,585,118	-6.46%	\$20,527,627	-25.58%	\$11,850,822	-42.27%
Reserve Amounts:									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$228,868	\$263,230		\$263,230		\$263,230		\$263,230	
Designated for Economic Uncert.	\$5,400,000	\$8,634,140		\$8,536,473		\$8,498,730		\$8,606,594	
Prepaid Expenditures	\$152,823	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$8,700,087	\$3,750,257		\$2,676,921		\$2,191,581		\$1,953,103	
Designated - Unrestricted Carry Over	\$3,824,075	\$7,517,230		\$6,783,494		\$6,390,886		\$1,002,895	
Designated - Restricted Resources	\$1,831,798	\$0		\$0		\$0		\$0	
Reserve for ARRA/Jobs expenses	\$6,097,255	\$4,300,000		\$4,300,000		\$0		\$0	
Reserve for 2011/12-2012/13 Expenses	\$0	\$5,000,000		\$5,000,000		\$3,158,200		\$0	
Unappropriated	\$0	\$0		\$0		\$0		\$0	
Total EFB	\$26,259,906	\$29,489,857		\$27,585,118		\$20,527,627		\$11,850,822	
% of Reserve (9770 and 9790)	3.00%	5.01%		5.00%		5.00%		5.00%	

Hemet Unified School District

Multi-year Projection Assumptions - 2011-12 Adopted Budget

Combined General Fund	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX	Total Expense Change	Rev Limit 80XX	Federal 81XX-82XX	State 83XX-85XX	Local 86XX-87XX	Transfers In 89XX	Total Revenue Change
2011-12	75,154,799	29,704,750	31,529,878	9,744,888	19,274,988	125,398	5,194,761	170,729,462	105,037,942	20,978,177	21,084,171	21,421,403	303,030	168,824,723
2012-13 Adjustments														
<i>List separately:</i>								0						0
COLA								0	4,335,552		674,693			5,010,245
COLA Deficits								0	(4,398,127)					(4,398,127)
Step & Column	1,031,176	475,276	269,632					1,776,084						0
Carry Over/One-Time Rev/Exp				(2,605,793)				(2,605,793)		(2,300,000)				(2,300,000)
ARRA Jobs Bill	(2,052,863)	(969,932)	(1,002,794)				(194,208)	(4,219,797)		(4,219,797)				(4,219,797)
ARRA Jobs to F03/SpEd	2,052,863	969,932	1,002,794					4,025,589						0
Library Techs from Title I C/O		(568,380)	(276,788)		(243,491)			(1,088,659)						0
Library Techs to F03		568,380	276,788					845,168						0
Increased Costs/Rate Increase					176,703			176,703						0
Indirect Costs/Debt Payments/Tx Out							335,778	335,778						0
2012-13 TOTALS	76,185,975	30,180,026	31,799,510	7,139,095	19,208,200	125,398	5,336,331	169,974,535	104,975,367	14,458,380	21,758,864	21,421,403	303,030	162,917,044
2013-14 Adjustments														
<i>List separately:</i>								0						0
COLA								0	3,775,457		587,489			4,362,946
COLA Deficit								0	(3,824,930)					(3,824,930)
Step & Column	1,218,976	482,880	299,322					2,001,178						0
ADA Growth/(Decline)								0						0
Carry Over/One-Time Rev/Exp				(22,669)				(22,669)						0
Health Techs from F06		(575,000)	(280,150)					(855,150)						0
Health Techs to F03		575,000	280,150					855,150						0
Increased Costs/Rate Increase					178,824			178,824						0
Indirect Costs/Debt Payments								0						0
2013-14 TOTALS	77,404,951	30,662,906	32,098,832	7,116,426	19,387,024	125,398	5,336,331	172,131,868	104,925,894	14,458,380	22,346,353	21,421,403	303,030	163,455,060

**SUMMARY OF ASSUMPTIONS
2011-12 to 2013-14**

School District Name: Hemet Unified School District

	2011-12	2012-13	2013-14
Budget Solutions			
Total Needed	\$ 5,508,000.00	\$ 8,000,000.00	\$ 8,000,000.00
Total Approved/Finalized	\$ 5,508,000.00	\$ -	\$ -
Status of Negotiations (e.g. settled, negotiating, impasse, mediation, fact finding)			
Certificated	negotiating		
Classified	negotiating		
Projected Enrollment			
District K-12 (include NPS & Community Day)	21,951	21,951	21,951
Charter School	500	500	500
Projected P-2 ADA			
District K-12 (Form AI, lines 1-4, Col. C)	20,665.01	20,665.01	20,665.01
County Supplement	79.26	79.26	79.26
Charter School	494.00	494.00	494.00
Projected Revenue Limit ADA			
District K-12 (Form AI, lines 1-4, Col. D)	20,665.01	20,665.01	20,665.01
County Supplement	79.26	79.26	79.26
Charter School	494.00	494.00	494.00
Revenue Limit COLA			
	2.24%	3.20%	2.70%
Categorical COLA			
	2.24%	3.20%	2.70%
Deficit			
	19.75%	22.25%	24.29%
Step/Column Increase			
Certificated (Salaries only)	\$ 921,351	\$ 1,031,176	\$ 1,218,976
Classified (Salaries only)	\$ 302,614	\$ 408,711	\$ 438,384
Staffing Change from Prior Year (Include New Schools Opening)			
Number of Teachers (Increase/Decrease)	-7		
Certificated (Salaries only)	\$ (455,000)	\$ -	\$ -
Classified (Salaries only)	\$ -	\$ -	\$ -
Management (Salaries only)	\$ (550,000)	\$ -	\$ -
Negotiated/Projected Salaries and Benefits Changes (Increase/Decrease)			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Health/Welfare Benefits	\$ -	\$ -	\$ -
Number of New Schools Opening			
Cost of Operations for New Schools (Objects 4XXX-6XXX)	\$ -	\$ -	\$ -

<p>Other Major Assumptions in Objects 4XXX-7XXX</p>	<p><i>Includes spend down of approx \$3.0 in Title I, ARRA, and other misc carryover for hardware/software for district-wide intervention project</i></p>		
<p>Other Major Assumptions in Objects 8XXX</p>	<p><i>Assumes additional \$330 per ADA reduction to revenue limit funding; federal revenue includes \$2.2 million in projected Title I carry over; no funding for mandated costs; contributions to restricted resources increase by \$1.5 million for debt service pymnts</i></p>	<p><i>Continues additional \$330 per ADA reduction; federal revenue declines for loss of ARRA Jobs money and spend down of TI carry over; other state revenues increase for COLA; contributions to restricted resources increases by \$1 million for SpEd positions previously funded by federal ARRA/Jobs revenues</i></p>	<p><i>Continues additional \$330 per ADA reduction; other state revenues increase for COLA</i></p>

**Hemet USD
Commitment to Fiscal Solvency**

The Governing Board recognizes its responsibility to plan for and maintain the fiscal solvency of the District for the budget year and two subsequent fiscal years. The district's multi-year financial projections include unspecified and/or unapproved reductions totaling approximately \$8 million in 2012-13 and \$8 million in 2013-14. The District will implement these reductions in order to maintain fiscal solvency, and will submit a detailed list of Board-approved ongoing budget reductions for 2012-13 with the 2011-12 First Interim Financial Report.

Board Clerk

Date



HEMET UNIFIED SCHOOL DISTRICT 2011-2012 BUDGET REDUCTIONS

Item #	Items	FTE	General Fund	Cumulative	Comments
1	Increase Transportation Revenues		\$ 250,000		Contract out to more districts
2	Solar & Direct Access Power Savings		\$ 250,000		3 month DA, & 6 months Solar energy (\$300K+ on-going)
3	Reduce 5.5 Administrators	5.50	\$ 695,000		Director, Manager, Assistant Principals
4	Increase K-3 CSR classes to 28.6:1 staffing ratio	28.00	\$ 2,500,000		Approximately 7 teaching positions
5	Reduce 2 Classified Positions at DO	2.00	\$ 120,000		Reorganize department duties
6	Reduce Middle and HS Counselors	3.00	\$ 270,000		Reduce 1 per middle school
7	Middle School Staffing to 34:1	8.00	\$ 280,000		Ratio from 33:1 to 34:1
8	Reduce Librarians	2.00	\$ 180,000		Eliminate from High School and leave one for District
9	Reduce Elective Offerings @ HS	5.00	\$ 350,000		If Graduation Requirements are 220 credits (from 230)
10	Golden Hug Plan	11.00	\$ 613,000	\$ 5,508,000	Net Savings after cost of Program
	Total	64.50	\$ 5,508,000	\$ 5,508,000	

**HEMET UNIFIED SCHOOL DISTRICT
2011-12 Adopted Budget
Combined General Fund Cash Flow**

		JULY Projected	AUG Projected	SEPT Projected	OCT Projected	NOV Projected	DEC Projected	JAN Projected	FEB Projected								
A. BEGINNING CASH		13,496,344.40	28,328,006.46	25,713,686.55	26,922,726.15	19,032,371.60	15,481,555.20	20,246,322.81	24,211,039.81								
B. RECEIPTS:																	
Revenue Limit																	
State Aid 8011	8011	0.00	0.00	0.00%	9,740,916.42	11.50%	0.00	0.00%	7,623,325.89	9.00%	7,623,325.89	9.00%	21,599,423.36	25.50%	2,219,234.87	2.62%	
Property Tax	8020-8089	0.00	0.00%	1,532,890.81	7.49%	0.00	0.00%	2,891,470.38	14.13%	0.00	0.00%	7,074,224.20	34.57%	2,779,839.96	13.59%	302,407.79	1.48%
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other RL	8091-8099	(15,827.26)	12.54%	(15,827.26)	12.54%	2,566.18	-2.03%	2,913.22	-2.31%	2,739.70	-2.17%	2,219.13	-1.76%	(9,580.43)	7.59%	2,566.18	-2.03%
Federal Revenues	8100-8299	13,200.00	0.06%	81,400.00	0.39%	7,170,438.46	34.18%	1,889,164.22	9.01%	268,351.64	1.28%	445,808.63	2.13%	416,158.78	1.98%	2,265,719.00	10.80%
Other State Revenues	8300-8599	325,801.25	1.55%	510,499.85	2.42%	2,083,338.08	9.88%	881,495.60	4.18%	2,885,945.83	13.69%	1,073,286.21	5.09%	2,611,045.13	12.38%	2,129,381.94	10.10%
Other Local Revenues	8600-8799	9,596.22	0.04%	104,357.41	0.49%	83,383.00	0.39%	295,575.10	1.38%	1,705,907.85	7.96%	1,337,428.89	6.24%	4,534,316.67	21.17%	604,060.28	2.82%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL RECEIPTS		332,770.21	2,213,320.81	19,080,642.14	5,960,618.52	12,486,270.91	17,556,292.95	31,931,203.47	7,523,370.06								
C. DISBURSEMENTS																	
Certificated Salaries	1000-1999	799,413.18	1.06%	757,847.67	1.01%	7,111,581.97	9.46%	7,357,921.50	9.79%	7,467,288.84	9.94%	7,142,898.53	9.50%	7,199,729.76	9.58%	7,325,785.81	9.75%
Classified Salaries	2000-2999	779,267.83	2.62%	1,492,327.32	5.02%	2,752,686.00	9.27%	2,576,525.86	8.67%	2,617,853.52	8.81%	2,477,629.55	8.34%	2,961,823.99	9.97%	2,703,490.26	9.10%
Employee Benefits	3000-3999	1,535,561.34	4.87%	1,985,732.75	6.30%	3,415,199.27	10.83%	2,712,520.27	8.60%	2,754,847.68	8.74%	2,788,241.42	8.84%	2,137,797.89	6.78%	2,840,647.49	9.01%
Books & Supplies	4000-4999	438,205.71	4.50%	1,098,944.33	11.28%	600,879.13	6.17%	737,384.73	7.57%	455,440.19	4.67%	252,954.55	2.60%	592,536.50	6.08%	595,105.43	6.11%
Services & Operating Expenses	5000-5999	2,231,340.56	11.58%	1,468,818.76	7.62%	1,523,827.73	7.91%	1,429,245.62	7.42%	1,542,892.40	8.00%	852,000.59	4.42%	1,213,512.20	6.30%	1,621,067.43	8.41%
Capital Outlays	6000-6999	125,398.00	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other Outgo	7100-7299/7400-7499	261,013.73	5.95%	190,504.99	4.34%	1,525,791.67	34.78%	183,497.91	4.18%	123,061.84	2.81%	255,320.48	5.82%	319,677.76	7.29%	286,852.34	6.54%
Indirect Costs	7300-7399	0.00	0.00%	(6,519.63)	1.25%	0.00	0.00%	0.00	0.00%	(6,676.10)	1.28%	0.00	0.00%	(3,546.68)	0.68%	0.00	0.00%
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	1,329,906.00	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL DISBURSEMENTS		6,170,200.35	6,987,656.19	16,929,965.77	14,997,095.89	16,284,614.37	13,769,045.12	14,421,531.42	15,372,948.76								
D. TAX ANTICIPATION NOTES																	
2010-11 Mid Yr TRANS	9640	(7,467,500.00)	(5,227,250.00)	(2,240,250.00)	-	-	-	0.00	-								
Jul 2011 TRANS	9640	15,000,000.00	-	-	-	-	-	(15,000,000.00)	-								
2011-12 Mid Yr TRANS	9640	-	-	-	-	-	-	0.00	-								
TRANS TOTAL		7,532,500.00	(5,227,250.00)	(2,240,250.00)	-	-	-	(15,000,000.00)	-								
E. INTERFUND LOANS	9311/9611	-	-	-	-	-	-	0.00	-								
F. PRIOR YEAR TRANSACTIONS																	
Accounts Receivable		15,097,392.20	40.01%	8,397,185.47	22.25%	7,486,613.23	19.84%	1,146,122.82	3.04%	21,927.06	0.06%	977,519.78	2.59%	1,464,644.95	3.88%	96,873.44	0.26%
Accounts Payable/Def Rev		1,960,800.00	17.35%	1,009,920.00	8.94%	6,188,000.00	54.76%	0.00	0.00%	(225,600.00)	-2.00%	0.00	0.00%	9,600.00	0.08%	9,600.00	0.08%
TOTAL PRIOR YEAR TRANSACTIONS		13,136,592.20	7,387,265.47	1,298,613.23	1,146,122.82	247,527.06	977,519.78	1,455,044.95	87,273.44								
G. NET INCOME (B - C + D + E + F)		14,831,662.06	(2,614,319.91)	1,209,039.60	(7,890,354.55)	(3,550,816.40)	4,764,767.61	3,964,717.00	(7,762,305.26)								
ENDING CASH (A + G)		28,328,006.46	25,713,686.55	26,922,726.15	19,032,371.60	15,481,555.20	20,246,322.81	24,211,039.81	16,448,734.55								

GALAXY

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**HEMET UNIFIED SCHOOL DISTRICT
2011-12 Adopted Budget
Combined General Fund Cash Flow**

		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL
A. BEGINNING CASH		16,448,734.55		25,615,402.96		23,830,346.19		16,347,946.28		4,507,847.15		13,496,344.40
B. RECEIPTS:												
Revenue Limit												
State Aid 8011	8011	3,066,271.08	3.62%	8,385,658.48	9.90%	1,406,080.11	1.66%	0.00	0.00%	23,039,384.90	27.20%	84,703,621.00
Property Tax	8020-8089	0.00	0.00%	2,361,016.01	11.54%	2,933,397.03	14.34%	473,334.82	2.31%	112,000.00	0.55%	20,460,581.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other RL	8091-8099	1,351.52	-1.07%	483.90	-0.38%	2,219.13	-1.76%	28,594.63	-22.65%	(130,678.64)	103.50%	(126,260.00)
Federal Revenues	8100-8299	2,955,855.61	14.09%	190,704.50	0.91%	1,371,555.90	6.54%	842,513.68	4.02%	3,067,306.58	14.62%	20,978,177.00
Other State Revenues	8300-8599	900,151.76	4.27%	2,265,072.30	10.74%	1,130,504.39	5.36%	1,204,435.45	5.71%	3,083,213.21	14.62%	21,084,171.00
Other Local Revenues	8600-8799	2,451,936.43	11.45%	2,136,855.04	9.98%	828,057.02	3.87%	653,770.99	3.05%	6,676,158.10	31.17%	21,421,403.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	303,030.00	100.00%	303,030.00
TOTAL RECEIPTS		9,375,566.40		15,339,790.23		7,671,813.58		3,202,649.57		36,150,414.15		168,824,723.00
C. DISBURSEMENTS												
Certificated Salaries	1000-1999	7,544,317.11	10.04%	7,322,785.42	9.74%	7,264,419.04	9.67%	7,536,918.05	10.03%	323,892.12	0.43%	75,154,799.00
Classified Salaries	2000-2999	2,858,144.46	9.62%	2,770,182.46	9.33%	2,796,591.69	9.41%	2,826,587.30	9.52%	91,639.76	0.31%	29,704,750.00
Employee Benefits	3000-3999	2,777,772.70	8.81%	2,851,339.50	9.04%	2,801,272.95	8.88%	2,888,428.48	9.16%	40,516.26	0.13%	31,529,878.00
Books & Supplies	4000-4999	815,210.55	8.37%	537,573.45	5.52%	648,097.73	6.65%	950,477.21	9.75%	2,022,078.49	20.75%	9,744,888.00
Services & Operating Expenses	5000-5999	1,497,543.63	7.77%	1,948,653.26	10.11%	1,506,786.01	7.82%	1,977,757.12	10.26%	461,542.69	2.39%	19,274,988.00
Capital Outlays	6000-6999	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	125,398.00
Other Outgo	7100-7299/7400-7499	637,219.53	14.53%	175,177.00	3.99%	158,973.13	3.62%	269,334.64	6.14%	(0.02)	0.00%	4,386,425.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	(130,392.50)	25.00%	(374,435.09)	71.79%	(521,570.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	1,329,906.00
TOTAL DISBURSEMENTS		16,130,207.98		15,605,711.09		15,176,140.55		16,319,110.30		2,565,234.21		170,729,462.00
D. TAX ANTICIPATION NOTES												
2010-11 Mid Yr TRANS	9640	-		-		-		-		-		(14,935,000.00)
Jul 2011 TRANS	9640	-		-		-		-		-		0.00
2011-12 Mid Yr TRANS	9640	15,000,000.00		-		-		-		(15,000,000.00)		0.00
TRANS TOTAL		15,000,000.00		-		-		-		(15,000,000.00)		(14,935,000.00)
E. INTERFUND LOANS	9311/9611	-		-		-		-	100.00%	-		0.00
F. PRIOR YEAR TRANSACTIONS												
Accounts Receivable		921,309.99	2.44%	808,864.09	2.14%	21,927.06	0.06%	1,296,041.60	3.43%	0.00	0.00%	37,736,421.69000
Accounts Payable/Def Rev		0.00	0.00%	2,328,000.00	20.60%	0.00	0.00%	19,680.00	0.17%	0.00	0.00%	11,300,000.00000
TOTAL PRIOR YEAR TRANSACTIONS		921,309.99		(1,519,135.91)		21,927.06		1,276,361.60		0.00		26,436,421.69
G. NET INCOME (B - C + D + E + F)		9,166,668.41		(1,785,056.77)		(7,482,399.91)		(11,840,099.13)		18,585,179.94		9,596,682.69
ENDING CASH (A + G)		25,615,402.96		23,830,346.19		16,347,946.28		4,507,847.15		23,093,027.09		23,093,027.09

GALAXY

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- ✓ Deferral Exemptions: Our understanding is that the state has approved all district and charter school deferral exemption requests thus far. Therefore, our office urges both districts and charter schools to consider this option. Our office will continue to forward information on the exemption process as it becomes available. **As the county superintendent of schools is required to certify all district exemption requests, please allow our office at least ten working days to review and submit the applications to the CDE and the Department of Finance prior to the statutory deadlines.**

- ✓ Tax and Revenue Anticipation Notes (TRANs): TRANs are short term debt instruments used to finance cash flow deficits in anticipation of receiving taxes and other revenues. Although TRANs are more readily available than some of the other options listed, they may be time consuming, and in recent years, a more expensive means of financing cash flows. Depending on the period issued, a TRANs is classified as a “mid-year,” if issued sometime after the beginning of the fiscal year, or as a “cross-year,” if one that crosses fiscal years. TRANs are repaid with revenues attributable to the same fiscal year. Therefore, districts repay a cross-year TRANs with revenues deferred from one fiscal year to the next. Districts may issue a TRANs on a stand-alone basis, or in a pool, or grouping of several school districts. **Our office recommends that districts evaluate both alternatives to determine the most cost-effective approach prior to pursuing this option.** Finally, once received, please be sure to include the TRANs and its set-asides or repayments in the district’s cash flow projections.

- ✓ Internal Temporary Borrowing: California Education Code (EC) Section 42603 authorizes school districts to temporarily transfer monies from one fund or account to another for the purpose of short-term borrowing. Districts are to repay transferred amounts either in the same fiscal year, or if the transfer takes place within the final 120 calendar days of the fiscal year, in the subsequent fiscal year. Please be sure to include the temporary loans and repayments in the district’s cash flow projections, even if reinstating in the next fiscal year. Certain temporary loans, such as those from the Capital Facilities Funds (Fund 25), require the repayment of interest earned.

- ✓ Riverside County Office of Education: EC Sections 42621 and 42622 authorize the county superintendent of schools to issue temporary cash loans to districts with insufficient funds to meet current operating expenses. Please note this option is limited by RCOE’s cash balance, and is subject to the county board of education’s approval. Please contact our office as soon as possible if the district anticipates making such a request.

- ✓ County Board of Supervisors: EC Section 42620 and Article 16, Section 6, of the California Constitution authorize the county board of supervisors to loan funds to school districts. As with RCOE temporary loans, this option is limited by the county’s cash balance. Additionally, our office’s understanding is that this option may not be feasible at this time. Therefore, please contact our office immediately if the district anticipates needing this option.

CASH OPTIONS SURVEY

ATTACHMENT G

District Name: Hemet USD Contact Name: Pam Buckhout Date: 6/28/2011

GENERAL FUND

- The district has sufficient cash in the General Fund and does **NOT** anticipate needing to borrow funds internally or externally from July 2011 to June 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 issue a **TRAN**. *(Please indicate the TRAns amount, type (mid, cross, regular), and the anticipated funding date).*

Amount: <u>15,000000</u>	Type: <u>Reg</u>	Anticipated Funding Date: <u>7/1/2011</u>
Amount: <u>15,000,000</u>	Type: <u>Cross</u>	Anticipated Funding Date: <u>3/1/2012</u>
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 has applied for a state deferral exemption.
- Other Options – please describe below.

OTHER FUNDS

- The district does NOT have sufficient cash in the Child Development Fund and will do an internal temporary loan in the amount of \$ 300,000 from the General 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.

**Unrestricted General Fund Summary
2011-12 Adopted Budget**

	2009-10 Audited Actuals	2010-11 Estimated Actuals	2011-12 Adopted Budget
Revenues			
Revenue Limit Sources	\$ 104,812,926	\$ 106,541,403	\$ 100,538,409
Federal Revenue	1,393,018	1,479,512	1,235,700
State Revenue	14,726,721	15,642,375	13,712,075
Local Revenue	3,482,825	4,286,599	2,620,911
Total Revenues	\$ 124,415,490	\$ 127,949,889	\$ 118,107,095
Expenditures			
Certificated Salaries	66,241,520	58,931,209	57,100,244
Classified Salaries	14,696,409	13,632,418	13,982,000
Employee Benefits	21,964,657	19,650,586	20,226,545
Books and Supplies	2,499,116	2,310,922	2,409,849
Services & Operating Exp	12,531,795	14,021,633	14,725,259
Capital Outlay	84,094	232,402	-
Indirect Costs/Debt Srvc	(3,103,952)	(2,222,798)	(2,279,976)
	\$ -		
Total Expenditures	\$ 114,913,639	\$ 106,556,372	\$ 106,163,921
Excess (Deficiency)	\$ 9,501,851	\$ 21,393,517	\$ 11,943,174
Other Financing Sources (Uses)			
Transfers In/Other Sources	19,405	718,686	-
Transfers Out/Other Uses	1,262,098	1,230,000	1,229,906
Contributions	(8,638,343)	(10,870,624)	(11,544,671)
Total Other Sources (Uses)	\$ (9,881,036)	\$ (11,381,938)	\$ (12,774,577)
Net Increase (Decrease)	\$ (379,185)	\$ 10,011,579	\$ (831,403)
Beginning Fund Balance	\$ 16,107,206	\$ 15,728,021	\$ 25,739,600
Ending Fund Balance	\$ 15,728,021	\$ 25,739,600	\$ 24,908,197
Stores	228,868	263,230	263,230
Revolving Cash	25,000	25,000	25,000
PrePaid Expenses	152,823	-	-
Reserve for Economic Uncertainty	5,400,000	8,634,140	8,536,473
Designated/Restricted Balances	9,921,330	16,817,230	16,083,494
Available for Board Designation	\$ -	\$ -	\$ -

**Restricted General Fund Summary
2011-12 Adopted Budget**

	2009-10 Audited Actuals	2010-11 Estimated Actuals	2011-12 Adopted Budget
Revenues			
Revenue Limit Sources	\$ 4,409,100	\$ 4,195,257	\$ 4,499,533
Federal Revenue	20,965,495	16,933,704	19,742,477
State Revenue	7,517,028	7,417,399	7,372,096
Local Revenue	19,867,348	17,963,405	18,800,492
Total Revenues	\$ 52,758,971	\$ 46,509,765	\$ 50,414,598
Expenditures			
Certificated Salaries	19,485,658	19,153,618	18,054,555
Classified Salaries	16,033,305	15,655,016	15,722,750
Employee Benefits	11,144,687	11,405,272	11,303,333
Books and Supplies	3,872,098	4,192,795	7,335,039
Services & Operating Exp	5,393,038	6,228,404	4,549,729
Capital Outlay	601,117	556,072	125,398
Indirect Costs/Debt Srvc	7,259,214	6,334,801	6,144,831
Total Expenditures	\$ 63,789,117	\$ 63,525,978	\$ 63,235,635
Excess (Deficiency)	\$ (11,030,146)	\$ (17,016,213)	\$ (12,821,037)
Other Financing Sources (Uses)			
Transfers In/Other Sources	166,905	227,361	303,030
Transfers Out/Other Uses	-	863,400	100,000
Contributions	8,638,343	10,870,624	11,544,671
Total Other Sources (Uses)	\$ 8,805,248	\$ 10,234,585	\$ 11,747,701
Net Increase (Decrease)	\$ (2,224,898)	\$ (6,781,628)	\$ (1,073,336)
Beginning Fund Balance	\$ 12,756,783	\$ 10,531,885	\$ 3,750,257
Ending Fund Balance	\$ 10,531,885	\$ 3,750,257	\$ 2,676,921
Stores	-	-	-
Revolving Cash	-	-	-
PrePaid Expenses	-	-	-
3% Reserve	-	-	-
Designated/Restricted Balances	10,531,885	3,750,257	2,676,921
Available for Board Designation	\$ -	\$ -	\$ -

**Combined General Fund Summary
2011-12 Adopted Budget**

	2009-10 Audited Actuals	2010-11 Estimated Actuals	2011-12 Adopted Budget
Revenues			
Revenue Limit Sources	\$ 109,222,026	\$ 110,736,660	\$ 105,037,942
Federal Revenue	22,358,513	18,413,216	20,978,177
State Revenue	22,243,749	23,059,774	21,084,171
Local Revenue	23,350,173	22,250,004	21,421,403
Total Revenues	\$ 177,174,461	\$ 174,459,654	\$ 168,521,693
Expenditures			
Certificated Salaries	\$ 85,727,178	\$ 78,084,827	\$ 75,154,799
Classified Salaries	30,729,714	29,287,434	29,704,750
Employee Benefits	33,109,344	31,055,858	31,529,878
Books and Supplies	6,371,214	6,503,717	9,744,888
Services & Operating Exp	17,924,833	20,250,037	19,274,988
Capital Outlay	685,211	788,474	125,398
Indirect Costs/Debt Svc	4,155,262	4,112,003	3,864,855
Total Expenditures	\$ 178,702,756	\$ 170,082,350	\$ 169,399,556
Excess (Deficiency)	\$ (1,528,295)	\$ 4,377,304	\$ (877,863)
Other Financing Sources (Uses)			
Transfers In/Other Sources	\$ 186,310	\$ 946,047	\$ 303,030
Transfers Out/Other Uses	1,262,098	2,093,400	1,329,906
Contributions	-	-	-
Total Other Sources (Uses)	\$ (1,075,788)	\$ (1,147,353)	\$ (1,026,876)
Net Increase (Decrease)	\$ (2,604,083)	\$ 3,229,951	\$ (1,904,739)
Beginning Fund Balance	\$ 28,863,989	\$ 26,259,906	\$ 29,489,857
Ending Fund Balance	\$ 26,259,906	\$ 29,489,857	\$ 27,585,118
Stores	\$ 228,868	\$ 263,230	\$ 263,230
Revolving Cash	25,000	25,000	25,000
PrePaid Expenses	152,823	-	-
3% Reserve	5,400,000	8,634,140	8,536,473
Designated/Restricted Balances	20,453,215	20,567,487	18,760,415
Available for Board Designation	\$ -	\$ -	\$ -

**2011-12 Adopted Budget
Other Funds Summary**

	Fund 11 Adult Education	Fund 12 Child Development	Fund 13 Cafeteria Special Revenue	Fund 14 Deferred Maintenance	Fund 17 Special Reserve for Other Than Capital Outlay
Revenue/Sources	\$ 610,406	\$ 1,548,201	\$ 10,736,786	\$ 732,000	\$ -
Expenses/Uses	\$ 561,048	\$ 1,584,684	\$ 10,745,922	\$ 1,175,000	\$ -
Change in Fund Balance	\$ 49,358	\$ (36,483)	\$ (9,136)	\$ (443,000)	\$ -
Beginning Fund Balance	\$ 544,568	\$ 53,468	\$ 4,831,118	\$ 1,738,064	\$ 25,000
Ending Fund Balance	\$ 593,926	\$ 16,985	\$ 4,821,982	\$ 1,295,064	\$ 25,000

	Fund 21 Building Fund (Measures E & T)	Fund 25 Developer Fees	Fund 35 State School Building Fund	Fund 40 Reserve for Capital Outlay	Fund 67 Self-Insurance Fund (Foundation & W/C)
Revenue/Sources	\$ -	\$ 88,000	\$ -	\$ -	\$ 14,056,117
Expenses/Uses	\$ 16,298,000	\$ 115,303	\$ -	\$ -	\$ 13,825,900
Change in Fund Balance	\$ (16,298,000)	\$ (27,303)	\$ -	\$ -	\$ 230,217
Beginning Fund Balance	\$ 35,690,713	\$ 3,712,481	\$ 2,773,684	\$ 7,993	\$ 6,035,601
Ending Fund Balance	\$ 19,392,713	\$ 3,685,178	\$ 2,773,684	\$ 7,993	\$ 6,265,818

**Hemet Unified School District
2011-12 Adopted Budget**



Projected Enrollment

	K-3	Gr 4-5	Gr 6-8	Gr 9-12	Regular Ed Enrollment	SDC Enrollment	Total Enrollment
Elementary K-5							
Bautista Creek	585	318	-	-	903	57	960
Cawston Elementary	539	290	-	-	829	15	844
Fruitvale	644	305	-	-	949	34	983
Harmony	553	282	-	-	835	15	850
JWiens	531	221	-	-	752	44	796
Little Lake	509	240	-	-	749	74	823
McSweeny	500	245	-	-	745	28	773
Ramona	508	248	-	-	756	24	780
Valle Vista	437	229	-	-	666	24	690
Whittier	760	332	-	-	1,092	39	1,131
Winchester	363	175	-	-	538	18	556
Elementary K-8							
Cottonwood	96	49	105	-	250	3	253
Hamilton K-8	213	110	196	-	519	4	523
Idyllwild	133	69	90	-	292	8	300
Middle Schools 6-8							
Acacia			851		851	87	938
Dartmouth			773		773	42	815
Diamond Valley			1,180		1,180	48	1,228
Rancho Viejo			1,253		1,253	53	1,306
High Schools 9-12							
Hamilton 9-12				376	376	12	388
Hemet High				2,278	2,278	180	2,458
Tahquitz High				1,482	1,482	71	1,553
West Valley High				1,837	1,837	134	1,971
Traditional Totals	6,371	3,113	4,448	5,973	19,905	1,014	20,919
Alternative Schools							
Advanced Path Academy (Alessandro)					-	-	-
Alessandro				320	320	-	320
Family Tree	10	30	77	-	117	-	117
Helen Hunt				595	595	-	595
Total Alt Schools	10	30	77	915	1,032	-	1,032
Total District Schools	6,381	3,143	4,525	6,888	20,937	1,014	21,951
Charters							
HAAAT Charter				200	200		200
Western Center Academy			320		320		320
Total Charters	-	-	320	200	520	-	520
District & Charter Totals	6,381	3,143	4,845	7,088	21,457	1,014	22,471

Source: Enrollment Projections for Staffing - 5/19/11

**2011-12 Adopted Budget
Staffing Ratios**

Position	K-5	K-8	Middle	K-8 Hamilton	9-12 Hamilton	High	APA/ Alessandro	HHJ	Family Tree	Adult Education	Charters
Teachers - K (FTE per x students)	28.600	28.600		28.600					28.600		
Teachers - 1-3 (FTE per x students)	28.600	28.600		28.600					28.600		
Teachers - 4-5 (FTE per x students)	32.000	32.000		32.000					32.000		
Teachers - 6-8 (FTE per x students)		34.000	34.000	34.000					34.000		25.000
Teachers - 9-12					33.000	33.000	33.000	33.000			
Small School Teacher Supplement ¹ (FTE)				2.000	6.000		3.000				
Teachers - RSP (FTE per x students)	28.000	28.000	28.000	28.000	28.000	28.000	28.000				
Teachers - SDC (FTE per x students)	15.000	15.000	15.000	15.000	15.000	15.000	15.000				
Instrumental Music - K-5 (FTE per site) ²	0.250	0.400		-							
ASB/Athletic Director (FTE per site)					0.700	0.700					
Counselor - MS/HS (1 FTE per 900 students)		900.000	900.000		0.500	2,000.000	-	1.000			450.000
Librarian (FTE)			-		1.000	1.000					
Principal (FTE)	1.000	1.000	1.000	1.000	1.000	1.000	0.700	0.500	0.500	0.300	1.000
Assistant Principal > 600 (FTE)	0.500	0.500	2.000	0.500	1.000	3.000	0.500	0.500	0.500	1.000	
> 800 (FTE)	1.000	1.000		1.000							
> 1100 (FTE)	1.500	1.500		1.500							
Office Manager I , II > 800 (FTE)	1.000	1.000	1.000	1.000	1.000	1.000	0.700	0.500	0.500	0.300	
MS/HS Secretary II - (FTE per site) ³			1.000		1.000	3.000	1.000	-	0.500		1.000
ES Secretary II < 250 per enrollment (FTE)	0.500	0.500	-	0.500							
< 700 (FTE)	0.750	0.750		0.750							
> 700 (FTE)	1.000	1.000		1.000							
Clerical, Attendance, ASB (1 hr per x students) ⁴	-	-	62.500	-	50.000	50.000	50.000	2.500	0.500	1.000	37.500
Library/Media Tech (FTE)	0.688	0.688	1.000	0.688	1.000	1.000	0.500				-
Health Technician (FTE)	0.875	0.875	0.875	0.875	0.875	0.875	0.875				
Plant Manager (FTE)					1.000	1.000	-				
Custodian (FTE)	1.000	1.500	1.000	2.000	2.000	6 to 7	1.000	0.500	0.500		
Pool Custodian (FTE)						-					
Campus Supervisors - MS/HS (1 hr per x students)		50.000	50.000	50.000	50.000	44.000	30.000			.50 Per Site	
Supervision Aides (1 hr per x students)	50.000	50.000		50.000		-	-				
Breakfast Supervision (1 hr per x meals)	500.000	500.000	500.000	500.000	500.000	500.000	500.000				

FTE = Full-time equivalent

¹ Small School Teacher Supplement:

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

³ 0.00 Secretary FTE at Alessandro

⁴ FTEs per site @ HHJ, FTLC and Adult Ed

**2011-12 Adopted Budget
Site Allocations**

	Resource 0001	Resource 0004	Resource 0106	Resource 0107	Resource 0108	Resource 0201	Resource 0205	Resource 1101	
Site Name	Discretionary Allocation	Athletics *	Extra Duty	Substitute	Overtime	Pool	Music Equip	Site Lottery	Total Allocation
Bautista Creek	\$ 38,400		\$ -	\$ 46,475	\$ -			\$ 22,289	\$ 107,164
Cawston	33,760		-	42,125	-			18,255	94,140
Fruitvale	39,320		-	47,525	-			19,303	106,148
Harmony	34,000		-	42,275	-			17,731	94,006
JWiens	31,840		-	39,800	-			16,579	88,219
Little Lake	32,920		-	40,350	-			19,827	93,097
McSweeny	30,920		-	38,900	-			16,369	86,189
Ramona	31,200		-	39,050	-			15,846	86,096
Valle Vista	27,600		-	35,225	-			14,274	77,099
Whittier	45,240		-	56,750	-			23,153	125,143
Winchester	22,240		-	32,300	-			11,865	66,405
Cottonwood	10,626		11,000	19,675	400			6,459	48,160
Hamilton K-8	21,966		11,000	31,700	400			11,807	76,873
Idyllwild	12,600		11,000	23,125	400			8,135	55,260
Acacia	42,210		17,300	42,925	1,000			18,596	122,031
Dartmouth	36,675		17,300	37,850	1,000			15,715	108,540
Diamond Valley	55,260		17,300	55,525	1,000			23,310	152,395
Rancho Viejo	58,770		17,300	58,550	1,000			24,620	160,240
Hamilton HS	21,340	144,000	24,900	34,375	1,100	-		11,105	236,820
Hemet High	135,190	180,000	45,000	120,475	4,800	50,000		46,882	582,347
Tahquitz High	85,415	180,000	39,500	82,600	4,800	50,000		31,272	473,587
West Valley High	108,405	180,000	39,500	100,275	4,800	50,000		40,177	523,157
Advance Path	777,780							2,619	
Alessandro	14,400		7,950	24,900	250			8,381	55,881
Family Tree	5,265		2,300	4,350	250			1,954	14,119
Helen Hunt	26,775		4,550	22,075	250			7,512	61,162
HOPE	-			3,500	-				
Total Site Allocations	\$ 1,780,117	\$ 684,000	\$ 265,900	\$ 1,122,675	\$ 21,450	\$ 150,000	\$ -	\$ 454,035	\$ 3,694,278
District Office			\$ 134,100	\$ 77,325	\$ 23,550		\$ 80,000	\$ 26,977	\$ 341,952
Total 2011-12 Allocations	\$ 1,780,117	\$ 684,000	\$ 400,000	\$ 1,200,000	\$ 45,000	\$ 150,000	\$ 80,000	\$ 481,012	\$ 4,036,230

**2011-12 Adopted Budget
Site Categorical Allocations**

	Resource 3010	Resource 7090	Resource 7091						
Site Name	Title I	EIA	EIA - LEP						Total Allocation
Bautista Creek		\$ 16,212	\$ 2,072						\$ 18,284
Cawston		15,988	3,416						19,404
Fruitvale		21,448	5,712						27,160
Harmony		15,960	3,976						19,936
JWiens		20,384	6,608						26,992
Little Lake		15,960	3,108						19,068
McSweeny		18,452	4,396						22,848
Ramona		18,396	5,460						23,856
Valle Vista		13,244	2,324						15,568
Whittier		28,112	6,860						34,972
Winchester		11,900	4,340						16,240
Cottonwood		5,600	1,232						6,832
Hamilton K-8		11,592	1,960						13,552
Idyllwild		4,928	616						5,544
Acacia		22,652	3,304						25,956
Dartmouth		15,708	1,960						17,668
Diamond Valley		26,292	4,172						30,464
Rancho Viejo		29,540	4,452						33,992
Hamilton HS		7,952	1,204						9,156
Hemet High		39,984	4,228						44,212
Tahquitz High		33,292	7,028						40,320
West Valley High		37,688	5,404						43,092
Advance Path									
Alessandro		9,828	2,324						12,152
Family Tree		1,316	252						1,568
HH Jackson		5,320	1,260						6,580
Total Site Allocations	\$ -	\$ 447,748	\$ 87,668						\$ 535,416
District/Centralized Services			\$ -						\$ -
Total 2011-12 Allocations	\$ -	\$ 447,748	\$ 87,668						\$ 535,416

2011-12 Adopted Budget Department Allocations

Department Description	Resource 0000 Dept Discretionary	Resource 0106 Extra Duty	Resource 0107 Substitutes	Resource 0108 Overtime	Total
510 Governing Board	\$ 40,000			\$ 3,750	\$ 43,750
520 Superintendent	25,000				25,000
610 Educational Services Admin	15,000				15,000
620 Area Admin	-				-
650 Pupil Services	10,000				10,000
662 Health Services	8,500		6,675		15,175
670 CWA	8,000				8,000
675 Centralized Enrollment	10,000	49,700			59,700
710 Business Services	12,500				12,500
730 Plant Operations	110,000	49,700	41,800	-	201,500
732 Grounds	350,000	2,000	20,900		372,900
740 Facilities	20,000				20,000
770 Fiscal Services	25,000				25,000
771 District-Wide		32,700	11,625	12,500	56,825
774 Purchasing/Warehouse	25,000				25,000
780 Energy Mngmnt	505,600				505,600
790 Technology	25,000				25,000
810 Personnel	60,000				60,000
820 Employee Benefits	2,000				2,000
860 Risk Mngmnt/Safety	76,500				76,500
Totals	\$ 1,328,100	\$ 134,100	\$ 81,000	\$ 16,250	\$ 1,559,450

**2011-12 Tier III
SBX 3 4 Flexibility
Categorical Programs**

Program Name	2011-12 Projected Revenue
Supplemental Hours	\$1,248,727
Cmnty Day Add'l Funding	108,976
Deferred Maintenance	797,058
National Board Certification	14,210
CBET	105,406
Adult Ed Apportionment	474,927
ROP	0
School Safety	305,978
Arts & Music Blk Grant	314,901
CAHSEE	181,974
Supplemental Counselors	634,008
GATE	164,342
IMFRP	1,300,744
PAR	85,737
Math & Reading/AB 466/ ELPD	173,334
Certificated Staff Mentoring	35,463
Rdg Srvcs for Blind Tchrs	6,473
Principal Admin Training	29,568
Pupil Retention Blk Grant	49,028
Tchr Credential Blk Grant	36,450
Prof. Devlpmnt Blk Grant	469,828
Targeted Instruction Blk Grant	375,105
SLIBG	905,264
Total	\$7,817,501

Annual Budget State Forms

2011-12 Annual Budget Data

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ANNUAL BUDGET REPORT:

July 1, 2011 Single Budget Adoption

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

Budget available for inspection at:

Public Hearing:

Place: Hemet Unified PDSC

Place: Hemet Unified PDSC

Date: June 22, 2011

Date: June 28, 2011

Time: 06:30 PM

Adoption Date: June 28, 2011

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Pam Buckhout

Telephone: 951-765-5100

Title: Director, Fiscal Services

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

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?		X
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2010-11) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
			n/a	

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

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	106,541,403.00	4,195,257.00	110,736,660.00	100,538,409.00	4,499,533.00	105,037,942.00	-5.1%
2) Federal Revenue		8100-8299	1,479,512.00	16,933,704.00	18,413,216.00	1,235,700.00	19,742,477.00	20,978,177.00	13.9%
3) Other State Revenue		8300-8599	15,642,375.00	7,417,399.00	23,059,774.00	13,712,075.00	7,372,096.00	21,084,171.00	-8.6%
4) Other Local Revenue		8600-8799	4,286,599.00	17,963,405.00	22,250,004.00	2,620,911.00	18,800,492.00	21,421,403.00	-3.7%
5) TOTAL, REVENUES			127,949,889.00	46,509,765.00	174,459,654.00	118,107,095.00	50,414,598.00	168,521,693.00	-3.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	58,931,209.00	19,153,618.00	78,084,827.00	57,100,244.00	18,054,555.00	75,154,799.00	-3.8%
2) Classified Salaries		2000-2999	13,632,418.00	15,655,016.00	29,287,434.00	13,982,000.00	15,722,750.00	29,704,750.00	1.4%
3) Employee Benefits		3000-3999	19,650,586.00	11,405,272.00	31,055,858.00	20,226,545.00	11,303,333.00	31,529,878.00	1.5%
4) Books and Supplies		4000-4999	2,310,922.00	4,192,795.00	6,503,717.00	2,409,849.00	7,335,039.00	9,744,888.00	49.8%
5) Services and Other Operating Expenditures		5000-5999	14,021,633.00	6,228,404.00	20,250,037.00	14,725,259.00	4,549,729.00	19,274,988.00	-4.8%
6) Capital Outlay		6000-6999	232,402.00	556,072.00	788,474.00	0.00	125,398.00	125,398.00	-84.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	47,026.00	4,487,507.00	4,534,533.00	7,000.00	4,379,425.00	4,386,425.00	-3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,269,824.00)	1,847,294.00	(422,530.00)	(2,286,976.00)	1,765,406.00	(521,570.00)	23.4%
9) TOTAL, EXPENDITURES			106,556,372.00	63,525,978.00	170,082,350.00	106,163,921.00	63,235,635.00	169,399,556.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,393,517.00	(17,016,213.00)	4,377,304.00	11,943,174.00	(12,821,037.00)	(877,863.00)	-120.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	718,686.00	227,361.00	946,047.00	0.00	303,030.00	303,030.00	-68.0%
b) Transfers Out		7600-7629	1,230,000.00	863,400.00	2,093,400.00	1,229,906.00	100,000.00	1,329,906.00	-36.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,870,624.00)	10,870,624.00	0.00	(11,544,671.00)	11,544,671.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,381,938.00)	10,234,585.00	(1,147,353.00)	(12,774,577.00)	11,747,701.00	(1,026,876.00)	-10.5%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,011,579.00	(6,781,628.00)	3,229,951.00	(831,403.00)	(1,073,336.00)	(1,904,739.00)	-159.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,728,021.00	10,531,885.00	26,259,906.00	25,739,600.00	3,750,257.00	29,489,857.00	12.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,728,021.00	10,531,885.00	26,259,906.00	25,739,600.00	3,750,257.00	29,489,857.00	12.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,728,021.00	10,531,885.00	26,259,906.00	25,739,600.00	3,750,257.00	29,489,857.00	12.3%
2) Ending Balance, June 30 (E + F1e)			25,739,600.00	3,750,257.00	29,489,857.00	24,908,197.00	2,676,921.00	27,585,118.00	-6.5%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	25,000.00	0.00	25,000.00				
Stores		9712	263,230.00	0.00	263,230.00				
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	0.00	3,750,257.00	3,750,257.00				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	8,634,140.00	0.00	8,634,140.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	16,817,230.00	0.00	16,817,230.00				
Site Discretionary	0000	9780	680,708.00		680,708.00				
STAR Testing	0000	9780	33,320.00		33,320.00				
Business Summit	0000	9780	7,512.00		7,512.00				
Equipment Replacement	0000	9780	557,541.00		557,541.00				
MAA	0000	9780	1,248,182.00		1,248,182.00				
Donations	0000	9780	263,037.00		263,037.00				
ROTC	0000	9780	4,554.00		4,554.00				
Unclaimed Property	0000	9780	49,395.00		49,395.00				
Tier III-Flex	0000	9780	2,381,759.00		2,381,759.00				
2012-13 Cnslrs, PlanTime Tchr, SpEd A	0000	9780	4,300,000.00		4,300,000.00				
Health/Library Techs 12-13 & 13-14	0000	9780	2,000,000.00		2,000,000.00				
Debt Srcv Contribution 12-13 & 13-14	0000	9780	3,000,000.00		3,000,000.00				
2013-14 Reserves	0000	9780	1,849,876.00		1,849,876.00				
Site Lottery Carry Over	1100	9780	441,346.00		441,346.00				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00				
Stores		9712	263,230.00	0.00	263,230.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
b) Restricted		9740	0.00	2,676,921.00	2,676,921.00				
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00				
Other Commitments		9760	0.00	0.00	0.00				
d) Assigned									
Other Assignments		9780	16,083,494.00	0.00	16,083,494.00				
Site Discretionary	0000	9780	680,708.00		680,708.00				
STAR Testing	0000	9780	33,320.00		33,320.00				
Business Summit	0000	9780	7,512.00		7,512.00				
Equipment Replacement	0000	9780	592,880.00		592,880.00				
MAA	0000	9780	1,905,332.00		1,905,332.00				
Donations	0000	9780	263,037.00		263,037.00				
ROTC	0000	9780	4,554.00		4,554.00				
Unclaimed Property	0000	9780	49,395.00		49,395.00				
Tier III Flex	0000	9780	2,381,759.00		2,381,759.00				
12-13 Cnslrs, PlanTime Tchr, SpEd Aid	0000	9780	4,300,000.00		4,300,000.00				
Library/Health Techs 12-13 & 13-14	0000	9780	2,000,000.00		2,000,000.00				
Debt Srcv Contribution 12-13 & 13-14	0000	9780	3,000,000.00		3,000,000.00				
Deficit Spending Reserve 12-13 & 13-14	0000	9780	423,651.00		423,651.00				
Site Lottery Carry Over	1100	9780	441,346.00		441,346.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,536,473.00	0.00	8,536,473.00				
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	(3,025,686.00)	(1,058,870.00)	(4,084,556.00)				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,054,581.00	2,729,628.00	3,784,209.00				
4) Due from Grantor Government		9290	27,002,399.00	5,986,584.00	32,988,983.00				
5) Due from Other Funds		9310	700,000.00	0.00	700,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			25,756,294.00	7,657,342.00	33,413,636.00				
H. LIABILITIES									
1) Accounts Payable		9500	16,694.00	0.00	16,694.00				
2) Due to Grantor Governments		9590	0.00	36,032.00	36,032.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	3,871,053.00	3,871,053.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			16,694.00	3,907,085.00	3,923,779.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			25,739,600.00	3,750,257.00	29,489,857.00				

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	90,273,259.00	0.00	90,273,259.00	84,703,621.00	0.00	84,703,621.00	-6.2%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	380,593.00	0.00	380,593.00	380,593.00	0.00	380,593.00	0.0%
Timber Yield Tax		8022	0.00	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	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	19,249,451.00	0.00	19,249,451.00	20,160,519.00	0.00	20,160,519.00	4.7%
Unsecured Roll Taxes		8042	1,188,448.00	0.00	1,188,448.00	1,188,448.00	0.00	1,188,448.00	0.0%
Prior Years' Taxes		8043	3,238,257.00	0.00	3,238,257.00	3,238,257.00	0.00	3,238,257.00	0.0%
Supplemental Taxes		8044	193,887.00	0.00	193,887.00	193,887.00	0.00	193,887.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,813,123.00)	0.00	(4,813,123.00)	(4,813,123.00)	0.00	(4,813,123.00)	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	911,068.00	0.00	911,068.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	112,000.00	0.00	112,000.00	112,000.00	0.00	112,000.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			110,733,840.00	0.00	110,733,840.00	105,164,202.00	0.00	105,164,202.00	-5.0%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(4,195,257.00)		(4,195,257.00)	(4,499,533.00)		(4,499,533.00)	7.3%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		4,195,257.00	4,195,257.00		4,499,533.00	4,499,533.00	7.3%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	446,432.00	0.00	446,432.00	347,046.00	0.00	347,046.00	-22.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(491,383.00)	0.00	(491,383.00)	(473,306.00)	0.00	(473,306.00)	-3.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	47,771.00	0.00	47,771.00	0.00	0.00	0.00	-100.0%
TOTAL, REVENUE LIMIT SOURCES			106,541,403.00	4,195,257.00	110,736,660.00	100,538,409.00	4,499,533.00	105,037,942.00	-5.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	6,373,745.00	6,373,745.00	0.00	4,228,058.00	4,228,058.00	-33.7%
Special Education Discretionary Grants		8182	0.00	441,901.00	441,901.00	0.00	190,971.00	190,971.00	-56.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	36,250.00	0.00	36,250.00	35,700.00	0.00	35,700.00	-1.5%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,080,688.00	1,080,688.00	0.00	1,059,587.00	1,059,587.00	-2.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		7,540,823.00	7,540,823.00		12,804,915.00	12,804,915.00	69.8%
Vocational and Applied Technology Education	3500-3699	8290		147,548.00	147,548.00		147,435.00	147,435.00	-0.1%
Safe and Drug Free Schools	3700-3799	8290		45,982.00	45,982.00		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	1,443,262.00	1,303,017.00	2,746,279.00	1,200,000.00	1,311,511.00	2,511,511.00	-8.5%
TOTAL, FEDERAL REVENUE			1,479,512.00	16,933,704.00	18,413,216.00	1,235,700.00	19,742,477.00	20,978,177.00	13.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		1,012,635.00	1,012,635.00		1,009,840.00	1,009,840.00	-0.3%
Economic Impact Aid	7090-7091	8311		2,293,924.00	2,293,924.00		2,293,924.00	2,293,924.00	0.0%
Spec. Ed. Transportation	7240	8311		493,123.00	493,123.00		491,762.00	491,762.00	-0.3%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	4,315,059.00	0.00	4,315,059.00	3,343,662.00	0.00	3,343,662.00	-22.5%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	978,227.00	0.00	978,227.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	2,376,539.00	398,112.00	2,774,651.00	2,405,037.00	379,173.00	2,784,210.00	0.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		131,958.00	131,958.00		114,639.00	114,639.00	-13.1%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,972,550.00	3,087,647.00	11,060,197.00	7,963,376.00	3,082,758.00	11,046,134.00	-0.1%
TOTAL, OTHER STATE REVENUE			15,642,375.00	7,417,399.00	23,059,774.00	13,712,075.00	7,372,096.00	21,084,171.00	-8.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	2,196,323.00	2,196,323.00	0.00	2,200,000.00	2,200,000.00	0.2%
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	285,000.00	0.00	285,000.00	240,000.00	0.00	240,000.00	-15.8%
Interest		8660	240,000.00	0.00	240,000.00	210,000.00	0.00	210,000.00	-12.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.0%
Transportation Services	7230, 7240	8677		6,930,709.00	6,930,709.00		7,697,706.00	7,697,706.00	11.1%
Interagency Services	All Other	8677	2,016,776.00	0.00	2,016,776.00	650,000.00	0.00	650,000.00	-67.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,744,823.00	463,160.00	2,207,983.00	1,520,911.00	498,063.00	2,018,974.00	-8.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		8,323,213.00	8,323,213.00		8,354,723.00	8,354,723.00	0.4%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,286,599.00	17,963,405.00	22,250,004.00	2,620,911.00	18,800,492.00	21,421,403.00	-3.7%
TOTAL, REVENUES			127,949,889.00	46,509,765.00	174,459,654.00	118,107,095.00	50,414,598.00	168,521,693.00	-3.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	51,165,412.00	14,521,000.00	65,686,412.00	50,181,058.00	13,342,419.00	63,523,477.00	-3.3%
Certificated Pupil Support Salaries		1200	1,356,607.00	3,280,369.00	4,636,976.00	1,071,096.00	3,395,205.00	4,466,301.00	-3.7%
Certificated Supervisors' and Administrators' Salaries		1300	6,271,714.00	1,014,924.00	7,286,638.00	5,847,980.00	1,021,813.00	6,869,793.00	-5.7%
Other Certificated Salaries		1900	137,476.00	337,325.00	474,801.00	110.00	295,118.00	295,228.00	-37.8%
TOTAL, CERTIFICATED SALARIES			58,931,209.00	19,153,618.00	78,084,827.00	57,100,244.00	18,054,555.00	75,154,799.00	-3.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	483,287.00	4,872,414.00	5,355,701.00	326,430.00	4,856,350.00	5,182,780.00	-3.2%
Classified Support Salaries		2200	3,660,772.00	7,565,215.00	11,225,987.00	3,782,633.00	7,781,856.00	11,564,489.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	2,592,561.00	761,467.00	3,354,028.00	2,728,788.00	600,785.00	3,329,573.00	-0.7%
Clerical, Technical and Office Salaries		2400	5,085,390.00	905,168.00	5,990,558.00	5,348,633.00	882,084.00	6,230,717.00	4.0%
Other Classified Salaries		2900	1,810,408.00	1,550,752.00	3,361,160.00	1,795,516.00	1,601,675.00	3,397,191.00	1.1%
TOTAL, CLASSIFIED SALARIES			13,632,418.00	15,655,016.00	29,287,434.00	13,982,000.00	15,722,750.00	29,704,750.00	1.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,804,195.00	1,550,904.00	6,355,099.00	4,706,104.00	1,431,880.00	6,137,984.00	-3.4%
PERS		3201-3202	2,209,894.00	2,666,150.00	4,876,044.00	2,318,362.00	2,515,755.00	4,834,117.00	-0.9%
OASDI/Medicare/Alternative		3301-3302	1,748,810.00	1,477,445.00	3,226,255.00	1,851,867.00	1,484,113.00	3,335,980.00	3.4%
Health and Welfare Benefits		3401-3402	8,760,116.00	4,439,988.00	13,200,104.00	8,521,765.00	4,299,612.00	12,821,377.00	-2.9%
Unemployment Insurance		3501-3502	548,389.00	259,485.00	807,874.00	1,144,413.00	543,827.00	1,688,240.00	109.0%
Workers' Compensation		3601-3602	1,099,160.00	545,596.00	1,644,756.00	1,258,168.00	597,862.00	1,856,030.00	12.8%
OPEB, Allocated		3701-3702	127,782.00	56,936.00	184,718.00	133,681.00	57,776.00	191,457.00	3.6%
OPEB, Active Employees		3751-3752	221,848.00	155,334.00	377,182.00	219,238.00	150,564.00	369,802.00	-2.0%
PERS Reduction		3801-3802	130,050.00	253,434.00	383,484.00	72,947.00	221,944.00	294,891.00	-23.1%
Other Employee Benefits		3901-3902	342.00	0.00	342.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			19,650,586.00	11,405,272.00	31,055,858.00	20,226,545.00	11,303,333.00	31,529,878.00	1.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	207,103.00	161,549.00	368,652.00	30,000.00	611,641.00	641,641.00	74.1%
Books and Other Reference Materials		4200	21,419.00	15,323.00	36,742.00	3,000.00	10,500.00	13,500.00	-63.3%
Materials and Supplies		4300	1,913,150.00	3,431,373.00	5,344,523.00	2,356,875.00	4,073,021.00	6,429,896.00	20.3%
Noncapitalized Equipment		4400	169,250.00	574,451.00	743,701.00	19,974.00	2,629,877.00	2,649,851.00	256.3%
Food		4700	0.00	10,099.00	10,099.00	0.00	10,000.00	10,000.00	-1.0%
TOTAL, BOOKS AND SUPPLIES			2,310,922.00	4,192,795.00	6,503,717.00	2,409,849.00	7,335,039.00	9,744,888.00	49.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	108,000.00	1,436,614.00	1,544,614.00	0.00	1,369,490.00	1,369,490.00	-11.3%
Travel and Conferences		5200	144,905.00	202,336.00	347,241.00	124,659.00	152,030.00	276,689.00	-20.3%
Dues and Memberships		5300	35,493.00	13,094.00	48,587.00	34,999.00	14,200.00	49,199.00	1.3%
Insurance		5400 - 5450	762,392.00	0.00	762,392.00	800,000.00	0.00	800,000.00	4.9%
Operations and Housekeeping Services		5500	4,376,645.00	70,188.00	4,446,833.00	4,145,882.00	59,496.00	4,205,378.00	-5.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	768,844.00	831,247.00	1,600,091.00	822,175.00	792,476.00	1,614,651.00	0.9%
Transfers of Direct Costs		5710	849,887.00	(849,887.00)	0.00	900,001.00	(900,001.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(105,721.00)	(54,213.00)	(159,934.00)	(43,353.00)	(20,100.00)	(63,453.00)	-60.3%
Professional/Consulting Services and Operating Expenditures		5800	5,905,523.00	4,536,552.00	10,442,075.00	6,767,867.00	3,037,138.00	9,805,005.00	-6.1%
Communications		5900	1,175,665.00	42,473.00	1,218,138.00	1,173,029.00	45,000.00	1,218,029.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,021,633.00	6,228,404.00	20,250,037.00	14,725,259.00	4,549,729.00	19,274,988.00	-4.8%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,595.00	26,037.00	27,632.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	13,396.00	12,934.00	26,330.00	0.00	6,498.00	6,498.00	-75.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	145,892.00	517,101.00	662,993.00	0.00	118,900.00	118,900.00	-82.1%
Equipment Replacement		6500	71,519.00	0.00	71,519.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			232,402.00	556,072.00	788,474.00	0.00	125,398.00	125,398.00	-84.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	9,594.00	0.00	9,594.00	7,000.00	0.00	7,000.00	-27.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	2,588.00	2,352,771.00	2,355,359.00	0.00	2,611,537.00	2,611,537.00	10.9%
Other Debt Service - Principal		7439	34,844.00	2,134,736.00	2,169,580.00	0.00	1,767,888.00	1,767,888.00	-18.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			47,026.00	4,487,507.00	4,534,533.00	7,000.00	4,379,425.00	4,386,425.00	-3.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,847,294.00)	1,847,294.00	0.00	(1,765,406.00)	1,765,406.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(422,530.00)	0.00	(422,530.00)	(521,570.00)	0.00	(521,570.00)	23.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,269,824.00)	1,847,294.00	(422,530.00)	(2,286,976.00)	1,765,406.00	(521,570.00)	23.4%
TOTAL, EXPENDITURES			106,556,372.00	63,525,978.00	170,082,350.00	106,163,921.00	63,235,635.00	169,399,556.00	-0.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	96,362.00	0.00	96,362.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	622,324.00	227,361.00	849,685.00	0.00	303,030.00	303,030.00	-64.3%
(a) TOTAL, INTERFUND TRANSFERS IN			718,686.00	227,361.00	946,047.00	0.00	303,030.00	303,030.00	-68.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	715,000.00	863,400.00	1,578,400.00	724,500.00	0.00	724,500.00	-54.1%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	515,000.00	0.00	515,000.00	505,406.00	100,000.00	605,406.00	17.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,230,000.00	863,400.00	2,093,400.00	1,229,906.00	100,000.00	1,329,906.00	-36.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(10,850,085.00)	10,850,085.00	0.00	(11,544,671.00)	11,544,671.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(20,539.00)	20,539.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,870,624.00)	10,870,624.00	0.00	(11,544,671.00)	11,544,671.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(11,381,938.00)	10,234,585.00	(1,147,353.00)	(12,774,577.00)	11,747,701.00	(1,026,876.00)	-10.5%

Resource	Description	2010-11 Estimated Actuals	2011-12 Budget
3200	ARRA: State Fiscal Stabilization Fund	400,704.00	0.00
5640	Medi-Cal Billing Option	1,564,952.00	1,423,214.00
6286	English Language Acquisition Program, Teacher Training & Student	50,485.00	50,485.00
6300	Lottery: Instructional Materials	600,667.00	600,667.00
6500	Special Education	101,180.00	117,215.00
7090	Economic Impact Aid (EIA)	1,032,269.00	485,340.00
Total, Restricted Balance		<u>3,750,257.00</u>	<u>2,676,921.00</u>

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	2,546,788.00	2,576,113.00	1.2%
2) Federal Revenue		8100-8299	286,730.00	216,056.00	-24.6%
3) Other State Revenue		8300-8599	290,085.00	363,562.00	25.3%
4) Other Local Revenue		8600-8799	278,256.00	321,159.00	15.4%
5) TOTAL, REVENUES			3,401,859.00	3,476,890.00	2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,430,545.00	1,674,002.00	17.0%
2) Classified Salaries		2000-2999	131,758.00	187,853.00	42.6%
3) Employee Benefits		3000-3999	365,938.00	472,225.00	29.0%
4) Books and Supplies		4000-4999	407,756.00	274,273.00	-32.7%
5) Services and Other Operating Expenditures		5000-5999	568,298.00	513,835.00	-9.6%
6) Capital Outlay		6000-6999	9,696.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,913,991.00	3,122,188.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			487,868.00	354,702.00	-27.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	227,361.00	303,030.00	33.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(227,361.00)	(303,030.00)	33.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			260,507.00	51,672.00	-80.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			278,915.00	539,422.00	93.4%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			278,915.00	539,422.00	93.4%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			278,915.00	539,422.00	93.4%
2) Ending Balance, June 30 (E + F1e)			539,422.00	591,094.00	9.6%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash			0.00		
Stores			0.00		
Prepaid Expenditures			0.00		
All Others			0.00		
General Reserve			0.00		
Legally Restricted Balance			6,515.00		
b) Designated Amounts					
Designated for Economic Uncertainties			100,000.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury			0.00		
Other Designations			432,907.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount					
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash				0.00	
Stores				0.00	
Prepaid Expenditures				0.00	
All Others				0.00	
b) Restricted				6,515.00	
c) Committed					
Stabilization Arrangements				0.00	
Other Commitments				0.00	
d) Assigned					
Other Assignments				584,579.00	
HAAAT			0000	248,473.00	
WCA			0000	258,184.00	
HAAAT Donations			0000	1,660.00	
WCA Donations			0000	25,533.00	
HAAAT Lottery			1100	50,729.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	112,739.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	453,919.00		
4) Due from Grantor Government		9290	11,730.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			578,388.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	38,966.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			38,966.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			539,422.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	1,972,687.00	2,102,807.00	6.6%
State Aid - Prior Years		8019	130,489.00	0.00	-100.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	491,383.00	473,306.00	-3.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	(47,771.00)	0.00	-100.0%
TOTAL, REVENUE LIMIT SOURCES			2,546,788.00	2,576,113.00	1.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	286,730.00	216,056.00	-24.6%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			286,730.00	216,056.00	-24.6%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	1,062.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	23,857.00	50,924.00	113.5%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	265,166.00	312,638.00	17.9%
TOTAL, OTHER STATE REVENUE			290,085.00	363,562.00	25.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,300.00	600.00	-53.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	50,608.00	20,000.00	-60.5%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	226,348.00	300,559.00	32.8%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			278,256.00	321,159.00	15.4%
TOTAL, REVENUES			3,401,859.00	3,476,890.00	2.2%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,132,024.00	1,412,121.00	24.7%
Certificated Pupil Support Salaries		1200	43,030.00	10,051.00	-76.6%
Certificated Supervisors' and Administrators' Salaries		1300	255,491.00	251,830.00	-1.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,430,545.00	1,674,002.00	17.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	1,896.00	21,423.00	1029.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	107,902.00	114,901.00	6.5%
Other Classified Salaries		2900	21,960.00	51,529.00	134.6%
TOTAL, CLASSIFIED SALARIES			131,758.00	187,853.00	42.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	105,841.00	138,105.00	30.5%
PERS		3201-3202	19,626.00	27,207.00	38.6%
OASDI/Medicare/Alternative		3301-3302	29,925.00	35,503.00	18.6%
Health and Welfare Benefits		3401-3402	166,375.00	199,340.00	19.8%
Unemployment Insurance		3501-3502	11,777.00	29,976.00	154.5%
Workers' Compensation		3601-3602	24,998.00	32,956.00	31.8%
OPEB, Allocated		3701-3702	3,000.00	3,184.00	6.1%
OPEB, Active Employees		3751-3752	4,396.00	5,954.00	35.4%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			365,938.00	472,225.00	29.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	30,430.00	50,924.00	67.3%
Books and Other Reference Materials		4200	3,833.00	3,000.00	-21.7%
Materials and Supplies		4300	156,750.00	174,801.00	11.5%
Noncapitalized Equipment		4400	216,743.00	45,548.00	-79.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			407,756.00	274,273.00	-32.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,528.00	700.00	-54.2%
Dues and Memberships		5300	1,678.00	1,715.00	2.2%
Insurance		5400-5450	6,500.00	6,500.00	0.0%
Operations and Housekeeping Services		5500	85,224.00	87,500.00	2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	243,467.00	282,425.00	16.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	156,640.00	94,353.00	-39.8%
Professional/Consulting Services and Operating Expenditures		5800	59,050.00	29,242.00	-50.5%
Communications		5900	14,211.00	11,400.00	-19.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			568,298.00	513,835.00	-9.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,446.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	8,250.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,696.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,913,991.00	3,122,188.00	7.1%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	227,361.00	303,030.00	33.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			227,361.00	303,030.00	33.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(227,361.00)	(303,030.00)	33.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	218,000.00	105,000.00	-51.8%
5) TOTAL, REVENUES			218,000.00	105,000.00	-51.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	282,732.00	282,780.00	0.0%
2) Classified Salaries		2000-2999	78,528.00	79,840.00	1.7%
3) Employee Benefits		3000-3999	73,903.00	84,438.00	14.3%
4) Books and Supplies		4000-4999	96,238.00	39,100.00	-59.4%
5) Services and Other Operating Expenditures		5000-5999	76,733.00	52,403.00	-31.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	26,323.00	22,487.00	-14.6%
9) TOTAL, EXPENDITURES			634,457.00	561,048.00	-11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(416,457.00)	(456,048.00)	9.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	515,000.00	505,406.00	-1.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			515,000.00	505,406.00	-1.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			98,543.00	49,358.00	-49.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	446,025.00	544,568.00	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			446,025.00	544,568.00	22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			446,025.00	544,568.00	22.1%
2) Ending Balance, June 30 (E + F1e)			544,568.00	593,926.00	9.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	544,568.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		593,926.00	
Adult Ed	0000	9760		593,926.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	523,467.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	21,101.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			544,568.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			544,568.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	205,000.00	95,000.00	-53.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	13,000.00	10,000.00	-23.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			218,000.00	105,000.00	-51.8%
TOTAL, REVENUES			218,000.00	105,000.00	-51.8%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	144,650.00	145,000.00	0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	138,082.00	137,780.00	-0.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			282,732.00	282,780.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	7,579.00	7,530.00	-0.6%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	54,826.00	53,044.00	-3.3%
Other Classified Salaries		2900	16,123.00	19,266.00	19.5%
TOTAL, CLASSIFIED SALARIES			78,528.00	79,840.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	19,285.00	23,331.00	21.0%
PERS		3201-3202	13,433.00	13,854.00	3.1%
OASDI/Medicare/Alternative		3301-3302	8,968.00	10,209.00	13.8%
Health and Welfare Benefits		3401-3402	21,635.00	21,737.00	0.5%
Unemployment Insurance		3501-3502	2,470.00	5,839.00	136.4%
Workers' Compensation		3601-3602	5,139.00	6,420.00	24.9%
OPEB, Allocated		3701-3702	536.00	622.00	16.0%
OPEB, Active Employees		3751-3752	757.00	751.00	-0.8%
PERS Reduction		3801-3802	1,680.00	1,675.00	-0.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			73,903.00	84,438.00	14.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	83,855.00	39,100.00	-53.4%
Noncapitalized Equipment		4400	12,383.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			96,238.00	39,100.00	-59.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,498.00	2,000.00	-42.8%
Dues and Memberships		5300	366.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,743.00	3,537.00	-81.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	53,953.00	46,866.00	-13.1%
Communications		5900	73.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			76,733.00	52,403.00	-31.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	26,323.00	22,487.00	-14.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			26,323.00	22,487.00	-14.6%
TOTAL, EXPENDITURES			634,457.00	561,048.00	-11.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	515,000.00	505,406.00	-1.9%
(a) TOTAL, INTERFUND TRANSFERS IN			515,000.00	505,406.00	-1.9%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			515,000.00	505,406.00	-1.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	180,692.00	180,000.00	-0.4%
3) Other State Revenue		8300-8599	1,412,169.00	1,268,201.00	-10.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,592,861.00	1,448,201.00	-9.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	472,157.00	530,017.00	12.3%
2) Classified Salaries		2000-2999	443,322.00	474,017.00	6.9%
3) Employee Benefits		3000-3999	254,458.00	269,584.00	5.9%
4) Books and Supplies		4000-4999	74,337.00	25,398.00	-65.8%
5) Services and Other Operating Expenditures		5000-5999	243,258.00	219,750.00	-9.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	57,078.00	65,918.00	15.5%
9) TOTAL, EXPENDITURES			1,544,610.00	1,584,684.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48,251.00	(136,483.00)	-382.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	100,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	100,000.00	New

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,251.00	(36,483.00)	-175.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,217.00	53,468.00	924.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,217.00	53,468.00	924.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,217.00	53,468.00	924.9%
2) Ending Balance, June 30 (E + F1e)			53,468.00	16,985.00	-68.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	53,468.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		16,985.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	30,444.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	23,024.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			53,468.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			53,468.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	178,926.00	180,000.00	0.6%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	1,766.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			180,692.00	180,000.00	-0.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	13,110.00	15,000.00	14.4%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	1,153,900.00	1,045,280.00	-9.4%
All Other State Revenue	All Other	8590	245,159.00	207,921.00	-15.2%
TOTAL, OTHER STATE REVENUE			1,412,169.00	1,268,201.00	-10.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			1,592,861.00	1,448,201.00	-9.1%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	405,534.00	462,639.00	14.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	66,623.00	67,378.00	1.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			472,157.00	530,017.00	12.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	355,344.00	394,193.00	10.9%
Classified Support Salaries		2200	3,817.00	3,578.00	-6.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	84,161.00	76,246.00	-9.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			443,322.00	474,017.00	6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	34,424.00	36,804.00	6.9%
PERS		3201-3202	68,457.00	64,887.00	-5.2%
OASDI/Medicare/Alternative		3301-3302	37,842.00	39,213.00	3.6%
Health and Welfare Benefits		3401-3402	76,683.00	78,773.00	2.7%
Unemployment Insurance		3501-3502	6,458.00	16,165.00	150.3%
Workers' Compensation		3601-3602	13,611.00	17,770.00	30.6%
OPEB, Allocated		3701-3702	1,378.00	1,719.00	24.7%
OPEB, Active Employees		3751-3752	6,040.00	5,961.00	-1.3%
PERS Reduction		3801-3802	9,565.00	8,292.00	-13.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			254,458.00	269,584.00	5.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	73,178.00	25,398.00	-65.3%
Noncapitalized Equipment		4400	1,159.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			74,337.00	25,398.00	-65.8%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,673.00	4,000.00	-29.5%
Dues and Memberships		5300	371.00	1,000.00	169.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,000.00	3,500.00	-79.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	206,507.00	202,750.00	-1.8%
Professional/Consulting Services and Operating Expenditures		5800	8,052.00	5,500.00	-31.7%
Communications		5900	5,655.00	3,000.00	-46.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			243,258.00	219,750.00	-9.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	57,078.00	65,918.00	15.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			57,078.00	65,918.00	15.5%
TOTAL, EXPENDITURES			1,544,610.00	1,584,684.00	2.6%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	100,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	100,000.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	100,000.00	New

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,003,665.00	8,874,730.00	10.9%
3) Other State Revenue		8300-8599	687,175.00	691,240.00	0.6%
4) Other Local Revenue		8600-8799	1,210,516.00	1,170,816.00	-3.3%
5) TOTAL, REVENUES			9,901,356.00	10,736,786.00	8.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,064,547.00	3,247,582.00	6.0%
3) Employee Benefits		3000-3999	1,301,842.00	1,384,982.00	6.4%
4) Books and Supplies		4000-4999	2,987,783.00	4,071,113.00	36.3%
5) Services and Other Operating Expenditures		5000-5999	326,083.00	333,364.00	2.2%
6) Capital Outlay		6000-6999	592,979.00	911,000.00	53.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	366,006.00	364,716.00	-0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	339,129.00	433,165.00	27.7%
9) TOTAL, EXPENDITURES			8,978,369.00	10,745,922.00	19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			922,987.00	(9,136.00)	-101.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			922,987.00	(9,136.00)	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,908,131.00	4,831,118.00	23.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,908,131.00	4,831,118.00	23.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,908,131.00	4,831,118.00	23.6%
2) Ending Balance, June 30 (E + F1e)			4,831,118.00	4,821,982.00	-0.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	700,000.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	1,647,368.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	2,483,750.00		
Equipment Reserve	5310	9780	2,483,750.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		700,000.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		4,121,982.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,083,334.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	950,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	700,000.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			5,733,334.00		
H. LIABILITIES					
1) Accounts Payable		9500	160,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	700,000.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			860,000.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			4,873,334.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,003,665.00	8,874,730.00	10.9%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,003,665.00	8,874,730.00	10.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	685,575.00	691,240.00	0.8%
All Other State Revenue		8590	1,600.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			687,175.00	691,240.00	0.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	894.00	0.00	-100.0%
Food Service Sales		8634	1,189,115.00	1,154,410.00	-2.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,507.00	16,406.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,210,516.00	1,170,816.00	-3.3%
TOTAL, REVENUES			9,901,356.00	10,736,786.00	8.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,164,503.00	2,337,819.00	8.0%
Classified Supervisors' and Administrators' Salaries		2300	332,442.00	354,300.00	6.6%
Clerical, Technical and Office Salaries		2400	458,610.00	439,842.00	-4.1%
Other Classified Salaries		2900	108,992.00	115,621.00	6.1%
TOTAL, CLASSIFIED SALARIES			3,064,547.00	3,247,582.00	6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	447,199.00	421,876.00	-5.7%
OASDI/Medicare/Alternative		3301-3302	199,701.00	248,440.00	24.4%
Health and Welfare Benefits		3401-3402	500,830.00	528,545.00	5.5%
Unemployment Insurance		3501-3502	22,065.00	52,286.00	137.0%
Workers' Compensation		3601-3602	46,533.00	57,482.00	23.5%
OPEB, Allocated		3701-3702	4,647.00	5,001.00	7.6%
OPEB, Active Employees		3751-3752	29,164.00	29,164.00	0.0%
PERS Reduction		3801-3802	51,703.00	42,188.00	-18.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,301,842.00	1,384,982.00	6.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	264,174.00	282,666.00	7.0%
Noncapitalized Equipment		4400	14,371.00	15,377.00	7.0%
Food		4700	2,709,238.00	3,773,070.00	39.3%
TOTAL, BOOKS AND SUPPLIES			2,987,783.00	4,071,113.00	36.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,812.00	17,436.00	200.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	252,510.00	259,057.00	2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	233,571.00	249,920.00	7.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(204,205.00)	(233,650.00)	14.4%
Professional/Consulting Services and Operating Expenditures		5800	17,385.00	18,601.00	7.0%
Communications		5900	21,010.00	22,000.00	4.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			326,083.00	333,364.00	2.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	592,979.00	911,000.00	53.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			592,979.00	911,000.00	53.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	181,006.00	174,716.00	-3.5%
Other Debt Service - Principal		7439	185,000.00	190,000.00	2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			366,006.00	364,716.00	-0.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	339,129.00	433,165.00	27.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			339,129.00	433,165.00	27.7%
TOTAL, EXPENDITURES			8,978,369.00	10,745,922.00	19.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,300.00	7,500.00	2.7%
5) TOTAL, REVENUES			7,300.00	7,500.00	2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	182,403.00	225,000.00	23.4%
5) Services and Other Operating Expenditures		5000-5999	767,199.00	950,000.00	23.8%
6) Capital Outlay		6000-6999	30,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			979,602.00	1,175,000.00	19.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(972,302.00)	(1,167,500.00)	20.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,578,400.00	724,500.00	-54.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,578,400.00	724,500.00	-54.1%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			606,098.00	(443,000.00)	-173.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,131,966.00	1,738,064.00	53.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,131,966.00	1,738,064.00	53.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,131,966.00	1,738,064.00	53.5%
2) Ending Balance, June 30 (E + F1e)			1,738,064.00	1,295,064.00	-25.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	1,738,064.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		1,295,064.00	
Deferred Maintenance	0000	9760		1,295,064.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,738,064.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,738,064.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			1,738,064.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,300.00	7,500.00	2.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,300.00	7,500.00	2.7%
TOTAL, REVENUES			7,300.00	7,500.00	2.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	178,234.00	225,000.00	26.2%
Noncapitalized Equipment		4400	4,169.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			182,403.00	225,000.00	23.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	767,199.00	950,000.00	23.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			767,199.00	950,000.00	23.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	30,000.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			30,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			979,602.00	1,175,000.00	19.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	1,578,400.00	724,500.00	-54.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,578,400.00	724,500.00	-54.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,578,400.00	724,500.00	-54.1%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	96,362.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(96,362.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(96,362.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,362.00	25,000.00	-79.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,362.00	25,000.00	-79.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,362.00	25,000.00	-79.4%
2) Ending Balance, June 30 (E + F1e)			25,000.00	25,000.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	25,000.00		
SFMS Site First Right of Refusal Deposit	0000	9780	25,000.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		25,000.00	
SFMS First Right of Refusal Deposit	0000	9780		25,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,000.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			25,000.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	0.00		
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			25,000.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	96,362.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			96,362.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(96,362.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	27,200.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	456,159.00	0.00	-100.0%
5) TOTAL, REVENUES			483,359.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	20,229.00	968,000.00	4685.2%
5) Services and Other Operating Expenditures		5000-5999	51,664.00	80,000.00	54.8%
6) Capital Outlay		6000-6999	10,697,647.00	15,250,000.00	42.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,769,540.00	16,298,000.00	51.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,286,181.00)	(16,298,000.00)	58.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	23,936,708.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			23,936,708.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,650,527.00	(16,298,000.00)	-219.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	22,040,186.00	35,690,713.00	61.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			22,040,186.00	35,690,713.00	61.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			22,040,186.00	35,690,713.00	61.9%
2) Ending Balance, June 30 (E + F1e)					
			35,690,713.00	19,392,713.00	-45.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	0.00		
Stores					
		9712	0.00		
Prepaid Expenditures					
		9713	0.00		
All Others					
		9719	0.00		
General Reserve					
		9730	0.00		
Legally Restricted Balance					
		9740	35,690,713.00		
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury					
		9775	0.00		
Other Designations					
		9780	0.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
Stores					
		9712		0.00	
Prepaid Expenditures					
		9713		0.00	
All Others					
		9719		0.00	
b) Restricted					
		9740		19,392,713.00	
c) Committed					
Stabilization Arrangements					
		9750		0.00	
Other Commitments					
		9760		0.00	
d) Assigned					
Other Assignments					
		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	36,362,588.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			36,362,588.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	671,875.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			671,875.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			35,690,713.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	27,200.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			27,200.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	413,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	43,159.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			456,159.00	0.00	-100.0%
TOTAL, REVENUES			483,359.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,410.00	968,000.00	5158.0%
Noncapitalized Equipment		4400	1,819.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			20,229.00	968,000.00	4685.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,091.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,057.00	80,000.00	149.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	892.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	10,448.00	0.00	-100.0%
Communications		5900	176.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,664.00	80,000.00	54.8%
CAPITAL OUTLAY					
Land		6100	62,976.00	0.00	-100.0%
Land Improvements		6170	8,277,629.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,357,042.00	15,000,000.00	536.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	250,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,697,647.00	15,250,000.00	42.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,769,540.00	16,298,000.00	51.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	23,936,708.00	0.00	-100.0%
(c) TOTAL, SOURCES			23,936,708.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			23,936,708.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	383,246.00	88,000.00	-77.0%
5) TOTAL, REVENUES			383,246.00	88,000.00	-77.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,914.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	127,046.00	5,303.00	-95.8%
6) Capital Outlay		6000-6999	179,358.00	110,000.00	-38.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	192,360.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			507,678.00	115,303.00	-77.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(124,432.00)	(27,303.00)	-78.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	622,324.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	6,178.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(616,146.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(740,578.00)	(27,303.00)	-96.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,453,059.00	3,712,481.00	-16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,453,059.00	3,712,481.00	-16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,453,059.00	3,712,481.00	-16.6%
2) Ending Balance, June 30 (E + F1e)			3,712,481.00	3,685,178.00	-0.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	3,707,262.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	5,219.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		3,685,178.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,712,481.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,712,481.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			3,712,481.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	50,000.00	16,000.00	-68.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	325,000.00	72,000.00	-77.8%
Other Local Revenue All Other Local Revenue					
		8699	8,246.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			383,246.00	88,000.00	-77.0%
TOTAL, REVENUES			383,246.00	88,000.00	-77.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,712.00	0.00	-100.0%
Noncapitalized Equipment		4400	6,202.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,914.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,440.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	116,347.00	1,667.00	-98.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,259.00	3,636.00	-49.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			127,046.00	5,303.00	-95.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	112,990.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,528.00	110,000.00	4251.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	63,840.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			179,358.00	110,000.00	-38.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	8,055.00	0.00	-100.0%
Other Debt Service - Principal		7439	184,305.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			192,360.00	0.00	-100.0%
TOTAL, EXPENDITURES			507,678.00	115,303.00	-77.3%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	622,324.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			622,324.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	6,178.00	0.00	-100.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			6,178.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(616,146.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	647,092.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	35,000.00	0.00	-100.0%
5) TOTAL, REVENUES			682,092.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			682,092.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			682,092.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,091,592.00	2,773,684.00	32.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,091,592.00	2,773,684.00	32.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,091,592.00	2,773,684.00	32.6%
2) Ending Balance, June 30 (E + F1e)			2,773,684.00	2,773,684.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	2,773,684.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount			0.00		
d) Unappropriated Amount					
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted				2,773,684.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,773,684.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,773,684.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			2,773,684.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	647,092.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			647,092.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,000.00	0.00	-100.0%
TOTAL, REVENUES			682,092.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds					
		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In					
		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund					
		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out					
		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	0.00	-100.0%
5) TOTAL, REVENUES			50.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,943.00	7,993.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,943.00	7,993.00	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,943.00	7,993.00	0.6%
2) Ending Balance, June 30 (E + F1e)			7,993.00	7,993.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	7,993.00		
J.Wiens PTA Shade Structure Deposit	0000	9780	7,993.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		7,993.00	
J.Wiens PTA Shade Structure Deposit	0000	9780		7,993.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,993.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			7,993.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			7,993.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50.00	0.00	-100.0%
TOTAL, REVENUES			50.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,334,660.00	14,056,117.00	-13.9%
5) TOTAL, REVENUES			16,334,660.00	14,056,117.00	-13.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,535.00	15,000.00	42.4%
5) Services and Other Operating Expenses		5000-5999	18,099,769.00	13,810,900.00	-23.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			18,110,304.00	13,825,900.00	-23.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,775,644.00)	230,217.00	-113.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(1,775,644.00)	230,217.00	-113.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	7,811,245.00	6,035,601.00	-22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,811,245.00	6,035,601.00	-22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			7,811,245.00	6,035,601.00	-22.7%
2) Ending Net Assets, June 30 (E + F1e)					
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	6,035,601.00		
HTA Foundation/Prescription - 0091	0000	9780	2,126,063.00		
OPEB - 0099	0000	9780	105,564.00		
Worker's Comp - 0360	0000	9780	3,803,974.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		6,265,818.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,716,309.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			12,716,309.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	6,680,708.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			6,680,708.00		
I. NET ASSETS					
Net Assets, June 30 (G10 - H7)			6,035,601.00		

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	92,088.00	64,980.00	-29.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	16,235,689.00	13,983,637.00	-13.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,883.00	7,500.00	9.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,334,660.00	14,056,117.00	-13.9%
TOTAL, REVENUES			16,334,660.00	14,056,117.00	-13.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,962.00	15,000.00	50.6%
Noncapitalized Equipment		4400	573.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			10,535.00	15,000.00	42.4%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	69,611.00	75,000.00	7.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,030,158.00	13,735,900.00	-23.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			18,099,769.00	13,810,900.00	-23.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			18,110,304.00	13,825,900.00	-23.7%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			13,361.42	13,206.06	13,173.04	13,206.06
a. Kindergarten	1,461.00	1,457.39				
b. Grades One through Three	4,497.59	4,486.49				
c. Grades Four through Six	4,452.52	4,441.53				
d. Grades Seven and Eight	2,946.46	2,939.19				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	3.85	3.84				
g. Community Day School						
2. Special Education						
a. Special Day Class	571.99	570.61	571.99	579.98	578.39	579.98
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	13.07	13.07	13.07	13.07	13.07	13.07
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	13,946.48	13,912.12	13,946.48	13,799.11	13,764.50	13,799.11
HIGH SCHOOL						
4. General Education			6,284.14	6,474.72	6,456.91	6,474.72
a. Grades Nine through Twelve	5,898.22	5,883.67				
b. Continuation Education	383.28	382.33				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	2.64	2.63				
e. Community Day School						
5. Special Education						
a. Special Day Class	370.58	369.70	370.58	373.18	372.15	373.18
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	18.00	18.00	18.00	18.00	18.00	18.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	6,672.72	6,656.33	6,672.72	6,865.90	6,847.06	6,865.90
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	9.22	9.22	9.22	9.22	9.22	9.22
b. High School	57.89	57.89	57.89	57.89	57.89	57.89
8. Special Education						
a. Special Day Class - Elementary	2.60	2.60	2.60	2.60	2.60	2.60
b. Special Day Class - High School	7.45	7.45	7.45	7.45	7.45	7.45
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary	0.73	0.73	0.73	0.73	0.73	0.73
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School	1.37	1.37	1.37	1.37	1.37	1.37
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	79.26	79.26	79.26	79.26	79.26	79.26
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	20,698.46	20,647.71	20,698.46	20,744.27	20,690.82	20,744.27
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	20,698.46	20,647.71	20,698.46	20,744.27	20,690.82	20,744.27
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	430.16	429.10	430.16	494.00	494.00	494.00
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	430.16	429.10	430.16	494.00	494.00	494.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 5,061,708.00
Less: Amount of total liabilities reserved in budget:	\$ 5,061,708.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

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

Date of Meeting: Jun 28, 2011

For additional information on this certification, please contact:

Name: Pam Buckhout

Title: Director, Fiscal Services

Telephone: 951-765-5100, ext 5700

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	75,154,799.00	301	493,756.00	303	74,661,043.00	305	229,668.00		307	74,431,375.00	309
2000 - Classified Salaries	29,704,750.00	311	314,160.00	313	29,390,590.00	315	7,019,648.00		317	22,370,942.00	319
3000 - Employee Benefits (Excluding 3800)	31,234,987.00	321	459,138.00	323	30,775,849.00	325	2,473,754.00		327	28,302,095.00	329
4000 - Books, Supplies Equip Replace. (6500)	9,744,888.00	331	41,768.00	333	9,703,120.00	335	2,662,060.00		337	7,041,060.00	339
5000 - Services. . . & 7300 - Indirect Costs	18,753,418.00	341	868,626.00	343	17,884,792.00	345	1,332,791.00		347	16,552,001.00	349
TOTAL					162,415,394.00	365			TOTAL	148,697,473.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			58.17%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.17%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	148,697,473.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,383.80	6,358.80
2. Inflation Increase	0041	(25.00)	143.00
3. All Other Adjustments	0042, 0525, 0719	135.86	138.90
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,494.66	6,640.70
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,494.66	6,640.70
b. Revenue Limit ADA	0033	20,698.46	20,744.27
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	134,429,460.22	137,756,473.79
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	134,429,460.22	137,756,473.79
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	110,281,896.28	110,544,059.96
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	826,538.00	1,750,201.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	446,432.00	347,046.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	380,106.00	1,403,155.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	110,662,002.28	111,947,214.96

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	20,348,581.00	20,348,581.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	112,000.00	112,000.00
28. Less: Charter Schools In-lieu Taxes	0595	491,383.00	473,306.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	19,969,198.00	19,987,275.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	90,692,804.28	91,959,939.96
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	419,545.00	410,710.00
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		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		(6,845,609.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(419,545.00)	(7,256,319.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	90,273,259.28	84,703,620.96
43. Less: Revenue Limit State Apportionment Receipts	---	65,383,306.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	24,889,953.28	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	355,748.00	361,689.00
46. California High School Exit Exam	9002	613,290.00	623,532.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	259,177.00	263,506.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(63,453.00)	0.00	(521,570.00)				
Other Sources/Uses Detail					303,030.00	1,329,906.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	94,353.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	303,030.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	22,487.00	0.00				
Other Sources/Uses Detail					505,406.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	202,750.00	0.00	65,918.00	0.00				
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(233,650.00)	433,165.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					724,500.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget (Single Adoption)
2011-12 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	297,103.00	(297,103.00)	521,570.00	(521,570.00)	1,632,936.00	1,632,936.00		

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2008-09)	22,023.41	22,049.57	N/A	Met
Second Prior Year (2009-10)	21,561.63	21,524.46	0.2%	Met
First Prior Year (2010-11)	20,754.36	20,698.46	0.3%	Met
Budget Year (2011-12) (Criterion 4A1, Step 2a)	20,744.27			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2008-09)	23,007	22,908	0.4%	Met
Second Prior Year (2009-10)	22,394	22,132	1.2%	Not Met
First Prior Year (2010-11)	21,510	21,811	N/A	Met
Budget Year (2011-12)	21,951			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	21,572	22,908	94.2%
Second Prior Year (2009-10)	20,936	22,132	94.6%
First Prior Year (2010-11)	20,619	21,811	94.5%
Historical Average Ratio:			94.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2011-12)	20,665	21,951	94.1%	Met
1st Subsequent Year (2012-13)	20,665	21,951	94.1%	Met
2nd Subsequent Year (2013-14)	20,665	21,951	94.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

4A1. Calculating the District's Revenue Limit Standard

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

Projected Revenue Limit

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,494.66	6,640.70	6,849.70	7,031.70
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.82037	0.80246	0.77754	0.75708
c. Funded BRL per ADA (Step 1a times Step 1b)	5,328.02	5,328.90	5,325.92	5,323.56
d. Prior Year Funded BRL per ADA		5,328.02	5,328.90	5,325.92
e. Difference (Step 1c minus Step 1d)		0.88	(2.98)	(2.36)
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		0.02%	-0.06%	-0.04%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	20,698.46	20,744.27	20,744.27	20,744.27
b. Prior Year Revenue Limit (Funded) ADA		20,698.46	20,744.27	20,744.27
c. Difference (Step 2a minus Step 2b)		45.81	0.00	0.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		0.22%	0.00%	0.00%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		0.24%	-0.06%	-0.04%
Revenue Limit Standard (Step 3, plus/minus 1%):		-0.76% to 1.24%	-1.06% to .94%	-1.04% to .96%

4A2. Alternate Revenue Limit Standard - Basic Aid

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

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	20,460,581.00	20,460,581.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	110,733,840.00	105,164,202.00		
District's Projected Change in Revenue Limit:		-5.03%	-100.00%	0.00%
Revenue Limit Standard:		-7.6% to 1.24%	-1.06% to .94%	-1.04% to .96%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

District is assuming a \$330 per ADA reduction for budget planning purposes in the current and two subsequent years in the event further reductions from the state are imposed if tax extensions are not authorized.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2008-09)	115,553,684.96	131,823,104.04	87.7%
Second Prior Year (2009-10)	102,902,585.46	114,913,640.27	89.5%
First Prior Year (2010-11)	92,214,213.00	106,556,372.00	86.5%
	Historical Average Ratio:		87.9%

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.9% to 90.9%	84.9% to 90.9%	84.9% to 90.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2011-12)	91,308,789.00	106,163,921.00	86.0%	Met
1st Subsequent Year (2012-13)	95,880,667.00	110,933,580.00	86.4%	Met
2nd Subsequent Year (2013-14)	98,122,418.00	113,134,155.00	86.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	0.24%	-0.06%	-0.04%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.76% to 10.24%	-10.06% to 9.94%	-10.04% to 9.96%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.76% to 5.24%	-5.06% to 4.94%	-5.04% to 4.96%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2010-11)	18,413,216.00		
Budget Year (2011-12)	20,978,177.00	13.93%	Yes
1st Subsequent Year (2012-13)	14,458,380.00	-31.08%	Yes
2nd Subsequent Year (2013-14)	14,458,380.00	0.00%	No

Explanation:
(required if Yes)

Federal Revenues are outside the standard in the current and 1st subsequent year due to roll in and out of one time ARRA funds

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2010-11)	23,059,774.00		
Budget Year (2011-12)	21,084,171.00	-8.57%	Yes
1st Subsequent Year (2012-13)	21,758,864.00	3.20%	No
2nd Subsequent Year (2013-14)	22,346,353.00	2.70%	No

Explanation:
(required if Yes)

State revenues show a less than the standard in the budget year because carry over balances available in 2010-11 are not budgeted in 2011-12 or subsequent years until amounts are known.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2010-11)	22,250,004.00		
Budget Year (2011-12)	21,421,403.00	-3.72%	No
1st Subsequent Year (2012-13)	21,421,403.00	0.00%	No
2nd Subsequent Year (2013-14)	21,421,403.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2010-11)	6,503,717.00		
Budget Year (2011-12)	9,744,888.00	49.84%	Yes
1st Subsequent Year (2012-13)	7,264,493.00	-25.45%	Yes
2nd Subsequent Year (2013-14)	7,241,824.00	-0.31%	No

Explanation:
(required if Yes)

Books and supplies expenditure trends show an increase to reflect expenditures in the 2011-12 budget year for a district-wide classroom wireless laptop lab project purchase and implementation

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

First Prior Year (2010-11)	20,250,037.00		
Budget Year (2011-12)	19,274,988.00	-4.82%	Yes
1st Subsequent Year (2012-13)	19,208,200.00	-0.35%	No
2nd Subsequent Year (2013-14)	19,387,024.00	0.93%	No

Explanation:
(required if Yes)

Services/Operating expenses show a decline in 2011-12 from the prior year for expenditures from ARRA funds fall off.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2010-11)	63,722,994.00		
Budget Year (2011-12)	63,483,751.00	-0.38%	Met
1st Subsequent Year (2012-13)	57,638,647.00	-9.21%	Met
2nd Subsequent Year (2013-14)	58,226,136.00	1.02%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2010-11)	26,753,754.00		
Budget Year (2011-12)	29,019,876.00	8.47%	Met
1st Subsequent Year (2012-13)	26,472,693.00	-8.78%	Met
2nd Subsequent Year (2013-14)	26,628,848.00	0.59%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	170,729,462.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	170,729,462.00	1,707,294.62	3,325,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2008-09)	Second Prior Year (2009-10)	First Prior Year (2010-11)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	5,942,901.34	5,400,000.00	8,634,140.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	5,942,901.34	5,400,000.00	8,634,140.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	193,572,521.32	179,964,855.59	172,175,750.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	193,572,521.32	179,964,855.59	172,175,750.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	3.1%	3.0%	5.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2008-09)	4,208,266.76	132,662,928.04	N/A	Met
Second Prior Year (2009-10)	(379,186.09)	116,175,738.27	0.3%	Met
First Prior Year (2010-11)	10,011,579.00	107,786,372.00	N/A	Met
Budget Year (2011-12) (Information only)	(831,403.00)	107,393,827.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2008-09)	10,505,772.00	11,898,939.37	N/A	Met
Second Prior Year (2009-10)	8,707,303.00	16,107,206.13	N/A	Met
First Prior Year (2010-11)	13,376,504.00	15,728,021.00	N/A	Met
Budget Year (2011-12) (Information only)	25,739,600.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA		
5% or \$60,000 (greater of)	0	to	300
4% or \$60,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B):	20,665	20,665	20,665
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	170,729,462.00	169,974,535.00	172,131,865.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	170,729,462.00	169,974,535.00	172,131,865.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,121,883.86	5,099,236.05	5,163,955.95
6. Reserve Standard - by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,121,883.86	5,099,236.05	5,163,955.95

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	8,536,473.00	8,498,730.00	8,606,594.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	8,536,473.00	8,498,730.00	8,606,594.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	5,121,883.86	5,099,236.05	5,163,955.95
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

The district is funding on-going salaries and employee benefits equivalent to 2.5% of total expenditures with ARRA Jobs funds in 2012-13. The district has accumulated a reserve balance in the unrestricted general fund that will allow it to absorb those costs in the two subsequent years of the projection.

S3. Use of Ongoing Revenues for One-time Expenditures

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

Yes

1b. If Yes, identify the expenditures:

The district will be purchasing hardware and software to implement a district-wide intervention project in 2011-12.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: Enter data in the Projection column for contributions, transfers in, and transfers out for all fiscal years, except the First Prior Year and Budget Year for Contributions, which will be extracted, and click the appropriate button for item 1d; all other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2010-11)	(10,850,085.00)			
Budget Year (2011-12)	(11,544,671.00)	694,586.00	6.4%	Met
1st Subsequent Year (2012-13)	(12,894,671.00)	1,350,000.00	11.7%	Not Met
2nd Subsequent Year (2013-14)	(12,894,671.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2010-11)	946,047.00			
Budget Year (2011-12)	303,030.00	(643,017.00)	-68.0%	Not Met
1st Subsequent Year (2012-13)	303,030.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	303,030.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2010-11)	2,093,400.00			
Budget Year (2011-12)	1,329,906.00	(763,494.00)	-36.5%	Not Met
1st Subsequent Year (2012-13)	1,329,906.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	1,329,906.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met) Contributions increase to Special Education in 2012-13 to continue to support special education related salaries and benefits paid by one-time ARRA Jobs funds in 2011-12.

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

Explanation:
(required if NOT met) Transfers in to the General Fund decrease from 2010-11 to 2011-12 as a result of completing the transfer out of all remaining funds in Fund 17.

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

Explanation:
(required if NOT met)

The district contributed an amount equivalent to 0.5% of general fund expenditures to Deferred Maintenance in 2010-11, that it does not plan to continue in the budget or two subsequent years based on current flexibility options and current budget information from the state.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

- Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1-8 yrs	01, 25 8000-8699	01, 25 7438-7439	37,663,584
Certificates of Participation	16-26 yrs	01, 13 8000-8699	01, 13 7438-7439	52,625,000
General Obligation Bonds		51 - 8000-8699	51, 7433, 7434	146,745,000
Supp Early Retirement Program	2-4 yrs	01 -8000-8699	01-5800	
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2011
Lease Revenue Bonds (2005)	16	13, 8000-8699	13, 7438-7439	4,170,000
GZAB	9	01-8625	01-7439	2,756,650
QSCB GO BANS	5			25,000,000

Type of Commitment (continued)	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	1,207,759	907,399	805,503	70,034
Certificates of Participation	3,344,812	3,219,777	3,259,393	3,276,944
General Obligation Bonds	10,235,066	10,235,066	10,235,066	10,235,066
Supp Early Retirement Program	2,272,606	2,272,606	2,272,606	1,550,756
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Lease Revenue Bonds (2005)	366,006	364,716	368,066	365,866
GZAB	275,665	275,665	275,665	275,665
QSCB GO BANS	593,490	1,343,750	1,343,750	1,343,750

Total Annual Payments:	18,295,404	18,618,979	18,560,049	17,118,081
Has total annual payment increased over prior year (2010-11)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget 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)

Increase in debt payments is related to issuance of a QSCB for the purpose of GO Bonds BANs in early 2010-11. Interest only payments are made through IRS reimbursement. Principal balance will be paid within five years when district is able to issue the balance of GO Bonds authorized in 2006 election.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Employees eligible till age 65 after 10 years service and age 55 or 15 years of service and age 50. Benefit is capped at \$3,300 annually.

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	34,505,420.00
b. OPEB unfunded actuarial accrued liability (UAAL)	34,505,420.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2010

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
5. OPEB Contributions			
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	4,219,325.00	4,219,325.00	4,219,325.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	613,615.00	615,000.00	615,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	613,615.00	615,000.00	615,000.00
d. Number of retirees receiving OPEB benefits	165	165	165

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

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

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

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

District is self-insured for worker's compensation and the teacher's bargaining unit members prescription plan is self-insured.

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

6,680,708.00
0.00

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
a. Required contribution (funding) for self-insurance programs	13,163,863.00	13,150,000.00	13,150,000.00
b. Amount contributed (funded) for self-insurance programs	13,163,863.00	13,150,000.00	13,150,000.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	974.9	937.3	937.3	937.3

Certificated (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

--

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	732,000		
	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	8,479,478	8,479,478	8,479,478
3. Percent of H&W cost paid by employer	73.0%	73.0%	73.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	No		
--	----	--	--

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	936,506	946,176	1,118,496
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	743.2	751.5	751.5	751.5

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

Negotiations Settled

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

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

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

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

5. Salary settlement:

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year			

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

315,700

7. Amount included for any tentative salary schedule increases

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	0	0	0

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

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
3,663,998	3,663,998	3,663,998
58.0%	58.0%	58.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
326,732	370,271	397,095
0.0%	0.0%	0.0%

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	100.8	95.8	95.8	95.8

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
--------------------------	----------------------------------	----------------------------------

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

--	--	--

Total cost of salary settlement

--	--	--

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

--	--	--

Negotiations Not Settled

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

113,950

4. Amount included for any tentative salary schedule increases

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
--------------------------	----------------------------------	----------------------------------

0	0	0
---	---	---

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
--------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes
544,595	544,595	544,595
58.0%	58.0%	58.0%
0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
--------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes
139,732	138,500	141,769

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
--------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes
67,200	67,200	67,200
0.0%	0.0%	0.0%

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

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

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

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

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

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2011 Financial Reporting Software - 2011.1.0
6/19/2011 3:03:29 PM

33-67082-0000000

July 1 Budget (Single Adoption)
2010-11 Estimated Actuals
Technical Review Checks

Hemet Unified

Riverside County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

EXCESS-DESIGNATIONSA - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONSB - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

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

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

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

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes

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

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

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

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b. PASSED

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

Checks Completed.

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July 1 Budget (Single Adoption)
2011-12 Budget

Technical Review Checks

Hemet Unified

Riverside County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<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 - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

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

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

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

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

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

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

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

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

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

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

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999)

to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

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

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

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

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587/0660), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. PASSED

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

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

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b. PASSED

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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Checks Completed.