



# 2011-12

**First Interim Report**  
**For the Period Ending October 31, 2011**

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**Business Services**  
December 6, 2011

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

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# Financial Outlook

The Legislative Analyst's Office (LAO) annual California's Fiscal Outlook report was released on November 16, 2011. The LAO reports that the state's economic recovery is progressing more slowly than anticipated a year ago. Weakness continues in both the housing market and financial sector. Because of the slow recovery, the LAO anticipates the state's General Fund revenues in 2011-12 will be approximately \$3.7 billion lower than the level assumed for the 2011-12 budget. The lower than assumed revenues will likely trigger the mid-year cuts to several state programs, including K-12 education, that were a provision of the enacted 2011-12 state budget. The amount of cuts will be determined by the Director of Finance in December when the state releases its economic forecast and will be based on whichever revenue forecast is higher, the LAO's or the administration's.

Should trigger cuts be imposed mid-year in 2011-12, they will have an impact on K-12 funding. Budget language in regards to the trigger cuts will reduce both home-to-school and special education transportation funding by more than 50% in the current year. Reductions to Proposition 98 or revenue limit funding will be reduced by up to \$260.07 per student based on annual average daily attendance (ADA).

The LAO projects the state's budget gap to be about \$3 billion at the end of 2011-12 with the trigger cuts implemented. It also anticipates a \$10 billion shortfall for 2012-13. Making up part of the expected shortfall is a \$6 billion increase in Proposition 98 costs, including 'settle-up' payments to schools that are to begin in 2012-13. In addition, several temporary or one-time budget solutions, such as the 2011 redevelopment funds transfer and reductions to health and social services spending, are set to expire in the coming fiscal year.

**Figure 1**  
**LAO Projections of General Fund Condition**  
**If No Corrective Actions Are Taken**

(In Millions)

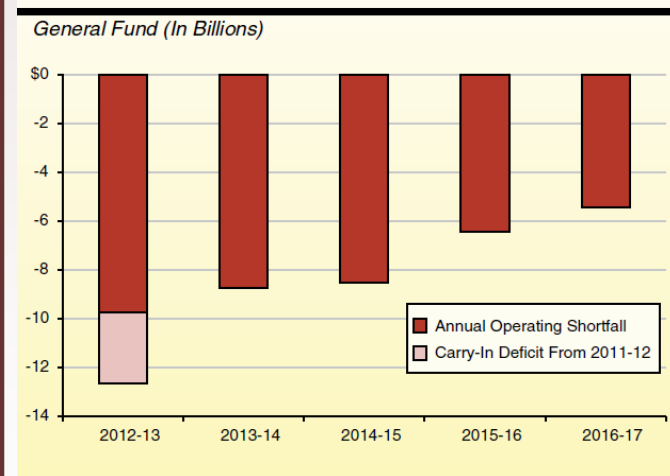
	2010-11	2011-12	2012-13
Prior-year fund balances	-\$4,507	-\$1,695	-\$2,239
Revenues and transfers	94,292	84,764	86,038
Expenditures <sup>a</sup>	91,480	85,308	95,787
Ending fund balance	-\$1,695	-\$2,239	-\$11,988
Encumbrances	770	770	770
<b>Reserve<sup>b</sup></b>	<b>-\$2,465</b>	<b>-\$3,009</b>	<b>-\$12,758</b>

<sup>a</sup> Under the LAO November 2011 revenue forecast, a total of \$2.04 billion of expenditure trigger reductions would be implemented, as revenues are \$3.7 billion below the amount assumed in the 2011-12 Budget Act. This represents all of the first tier of trigger cuts and around three-quarters of the second-tier trigger cuts.  
<sup>b</sup> Special Fund for Economic Uncertainties. Assumes no transfer to the state's Budget Stabilization Account.



Taylor, M/ The 2012-13 Budget: *California's Fiscal Outlook*, (November 2011) from: [http://www.lao.ca.gov/reports/2011/bud/fiscal\\_outlook/fiscal\\_outlook\\_2011.pdf](http://www.lao.ca.gov/reports/2011/bud/fiscal_outlook/fiscal_outlook_2011.pdf)

**Figure 3**  
**Operating Shortfalls Decline Gradually**  
**Over the Forecast Period**



Taylor, M/ The 2012-13 Budget: *California's Fiscal Outlook*, (November 2011) from: [http://www.lao.ca.gov/reports/2011/bud/fiscal\\_outlook/fiscal\\_outlook\\_2011.pdf](http://www.lao.ca.gov/reports/2011/bud/fiscal_outlook/fiscal_outlook_2011.pdf)

The combination of the current year \$3 billion budget gap and the \$10 billion shortfall expected in 2012-13 means the legislature will need to find \$13 billion in budget solutions to present a balanced budget in their 2012-13 budget plan.

The good news is that the \$20 billion annual budget gap projected last year at this time for the 2013-14 and 2014-15 fiscal years, has declined from a projected \$20 billion gap to an \$8 to \$9 billion annual shortfall. The LAO projects the budget gap to decline further in 2015-16 to \$5 billion. This is the smallest projected out-year deficit since before the recession which began in 2007 and ended in 2009.

The LAO's projections assume no cost of living (COLA) adjustments for many state programs in its forecast and does not account for \$10 billion in inter-year deferred payments to schools, \$10 billion in the Prop 98 maintenance factor, or \$800 million in loans from special funds. It also does not account for the growing pension obligations.



While the state's budget gap may have narrowed, it has few options left to address the remaining shortfall. The LAO suggests the state may need to consider suspending the Prop 98 minimum guarantee or continuing cuts to programs that are set to expire. Another possibility offered by the LAO is to increase revenues through increased taxes.

**Figure 4**  
**November 2011 LAO Revenue Estimates**  
**Compared With 2011-12 Budget Package**

General Fund (In Millions)

Revenue Source	2010-11			2011-12		
	LAO November 2011 Forecast	Budget Package	Difference	LAO November 2011 Forecast	Budget Package	Difference
Personal income tax	\$49,779	\$50,027	-\$248	\$50,812	\$50,408	\$404
Sales and use tax	26,983	27,140	-157	18,531	19,009	-478
Corporation tax	9,838	9,963	-125	9,483	9,012	471
Subtotals, "Big Three"	(\$86,600)	(\$87,130)	(-\$530)	(\$78,826)	(\$78,429)	(\$397)
Other revenues <sup>a</sup>	\$5,795	\$5,754	\$41	\$4,486	\$8,561	-\$4,075
Net transfers and loans	1,897	1,897	—	1,451	1,465	-14
<b>Total Revenues and Transfers</b>	<b>\$94,292</b>	<b>\$94,781</b>	<b>-\$489</b>	<b>\$84,764</b>	<b>\$88,456</b>	<b>-\$3,692</b>

<sup>a</sup> The 2011-12 budget package assumed a \$4 billion "unallocated revenue assumption" as miscellaneous revenue in 2011-12. The \$4 billion is included as "other revenues" for the budget package columns in this figure.



Taylor, M/ The 2012-13 Budget: *California's Fiscal Outlook*, (November 2011) from [http://www.lao.ca.gov/reports/2011/bud/fiscal\\_outlook/fiscal\\_outlook\\_2011.pdf](http://www.lao.ca.gov/reports/2011/bud/fiscal_outlook/fiscal_outlook_2011.pdf)

**Figure 3**  
**Proposition 98 Forecast**

(Dollars in Millions)

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Minimum Guarantee</b>					
General Fund	\$37,240	\$39,649	\$41,810	\$44,556	\$46,451
Local property tax	14,023	14,159	14,295	14,459	15,067 <sup>a</sup>
<b>Totals</b>	<b>\$51,263</b>	<b>\$53,808</b>	<b>\$56,105</b>	<b>\$59,015</b>	<b>\$61,518</b>
Percent change	4.3%	5.0%	4.3%	5.2%	4.2%
Proposition 98 "Test"	2	1	1	2	2
<b>Key Factors</b>					
K-12 average daily attendance	0.08%	-0.07%	-0.24%	-0.13%	0.01%
Per capita personal income (Test 2)	4.04	3.41	3.61	4.74	4.10
Per capita General Fund (Test 3)	4.28	5.29	4.81	5.85	4.74
Preschool through community colleges (P-14) cost-of-living adjustment	3.09	1.75	2.16	2.41	2.51
<b>Year-to-Year Change in Guarantee</b>	<b>\$2,127</b>	<b>\$2,545</b>	<b>\$2,297</b>	<b>\$2,910</b>	<b>\$2,503</b>
<b>Baseline Costs</b>					
P-14 attendance	\$82	\$18	-\$54	\$1	\$71
P-14 COLA	873	669	888	1,146	1,249
Backfill of one-time actions	2,283	—	—	—	—
<b>Totals</b>	<b>\$3,238</b>	<b>\$687</b>	<b>\$834</b>	<b>\$1,147</b>	<b>\$1,320</b>
Funds Available/Shortfall (+/-)	-\$1,111	\$1,858	\$1,463	\$1,763	\$1,183

<sup>a</sup> Our forecast assumes the state will have fully repaid the Economic Recovery Bonds by the end of fall 2016, with the "triple flip" ending in spring 2017 and related local property tax revenues thereafter flowing back to schools and community colleges.



Taylor, M/ The 2012-13 Budget: *California's Fiscal Outlook*, (November 2011) from [http://www.lao.ca.gov/reports/2011/bud/fiscal\\_outlook/fiscal\\_outlook\\_2011.pdf](http://www.lao.ca.gov/reports/2011/bud/fiscal_outlook/fiscal_outlook_2011.pdf)



# Executive Summary

## BACKGROUND

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

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

## FISCAL OVERVIEW

For the 2011-12 school year, student enrollment showed an unexpected decline from the prior year. Excluding charter and non-public school students, October 2011 enrollment was reported at 21,423 in the fall CalPADS submission. This was a loss of 345 students from the prior year. A portion of this year's decline over last year's enrollment is attributed to expansion of area charter schools including Western Center Academy where enrollment increased by nearly 70 students. The district's 2011-12 adopted budget was based on enrollment of 21,951 students. While enrollment is down by 528 from adopted budget projections, it will not have a significant impact on revenues until 2012-13. Because projected ADA is below 2010-11 levels, Hemet will be able to base its funding on prior year attendance.



The district adopted its 2010-11 budget in mid-June, with the assumption that the state's budget would include significant deficits, deferrals and per ADA cuts for K-12. The district's adopted budget included a deficit factor of 19.754% and another \$330 per ADA reduction to revenue limit funding. The governor signed the state's 2011-12 budget on June 30th. That budget kept the deficit factor at 19.754%, but eliminated the projected \$330 per ADA based on the assumption the state would increase revenues by \$4 billion. However, the enacted budget included language that would trigger mid-year cuts should all or part of the \$4 billion in anticipated revenue not materialize by January 2012. Those trigger cuts would impact K-12 transportation, child development and Proposition 98 funding. On August 16, 2011, Hemet Unified's governing board approved revisions to the district's adopted budget adding \$6.9 million in revenue limit funding by eliminating the \$330 per ADA cut and increasing the general fund's ending balance by the same amount. The \$6.9 million was to be held in reserves in the event the mid-year trigger cuts would be implemented.

In mid-August, in response to the state's increase in Proposition 98 funding, the Hemet Teacher's Association (HTA) and the district came to an agreement to add two days back to the work year for all HTA bargaining unit members. At the same time, management also agreed to add back two days to their work year. Negotiations with the classified bargaining group, CSEA, has resulted in a correction to a prior salary reduction and elimination of an additional increase that was to have been applied to salaries beginning July 1, 2011. The total cost to the general fund for all employees for the added days and salary corrections amounts to approximately \$1.4 million. Budget increases to accommodate the agreements are included in this First Interim report.





Since July, the state has released information on the status of its revenue receipts on a monthly basis. Each month has shown receipts coming in under budget projections which implies that mid-year trigger cuts may need to be imposed. In mid-November, the Legislative Analyst's Office released their annual Fiscal Outlook report. The report confirmed state revenues were at levels that would require the trigger to be pulled on mid-year cuts. As a result, Hemet Unified, has assumed a \$260.07 per ADA reduction to its revenue limit funding in its 2011-12 First Interim Report. It also assumed cuts to transportation would be implemented and has reduced transportation apportionments by 51%.

In the First Interim report, salary and benefit expenditures have been increased to accommodate bargaining unit agreements as well as staffing adjustments made since the June adopted budget. Changes to other expenditure categories have also been made based on new or revised information that has become available since the district's budget was adopted in June.

While all projections for budgeted expenditure amounts, especially in categorical programs may not come to bear, expense budgets in most cases have been revised to cover potential obligations based on current trends, encumbrances, and vacant positions. Expenditure trends as well as position vacancies will be re-assessed in the Second Interim report and budgets will be revised as indicated.

The changes to both revenue and expenditure budgets at First Interim decreases the combined general fund ending balance by \$5.9 million. School districts have been advised by County Offices of Education, School Services of California, Riverside County Schools Advocacy Association and other groups to apply the \$260.07 per ADA reduction to funding because of the likelihood that at least a portion of the mid-year cuts will be imposed.

Because the district started the year on solid financial ground, it will be able to meet its board authorized 5% reserve level for 2011-12 despite the potential of mid-year funding cuts and increased salary costs.

Multi-year projections in this report address the on-going deficits to state funding and the fall off of one-time federal Ed Jobs funds at the end of the 2011-12 fiscal year. The multi-year projections shows the district may need to make additional cuts to expenses in the coming years if it is to maintain its 5% reserve through 2013-14. The district has used assumptions for cost-of-living adjustments (COLA) and deficits to state revenues recommended by School Services of California and the Riverside County Office of Education.

## FIRST INTERIM SUMMARY

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

- Revenue limit funding decreases by \$6.04 million
- Federal, state and local revenue increase \$1.13 million
- Transfers In/Other Sources increase by \$0.44 million
- Expenditures increase by \$2.64 million
- Transfers Out/Other Uses decrease by \$1.23 million
- Contributions from the Unrestricted General Fund to restricted resources are increased by \$708,000
- The Combined General Fund ending balance is projected to decrease by \$5.88 million

<u>Combined General Fund</u>	<u>Millions</u>
Revenue Limit	\$ ( 6.04 )
Federal, State, and Local Revenue Sources/Transfers In	1.13 0.44
<b>Change in Revenue</b>	<b>\$ ( 4.47 )</b>
<b>Change in Expenditures/Uses</b>	<b>\$ 1.41</b>
<b>Change in Fund Balance (Revenue minus Expenses)</b>	<b>\$ ( 5.88 )</b>





# General Fund

## FIRST INTERIM BUDGET REVISIONS

### UNRESTRICTED GENERAL FUND

#### Revenues

Hemet Unified School District's Unrestricted general fund revenues were projected to be \$118.1 million in the 2011-12 budget adopted in June 2011. Budgeted revenues at October 31 totaled \$125.0 million. Adjustments made between the June adopted budget and October 31, 2011 included an increase of \$6.8 million related to the elimination of a \$330 per ADA reduction in revenue limit funding. Unrestricted General Fund revenues in the First Interim report are estimated to decrease by \$5.5 million for a new budgeted total of \$119.4 million as a \$260.07 per ADA reduction is applied pending mid-year cuts from the state.

Unrestricted general fund revenue limit sources total \$101.3 million and include a transfer out of \$4.6 million to restricted resources for special education students, \$20.6 million in local property tax revenues, \$475,000 in property tax receipts transferred out to charter schools and other components. A decrease of \$6.1 million to budgeted unrestricted revenue limit funding is projected in the First Interim report. The decrease is made up of \$5.8 million for an anticipated mid-year cut as well as adjustments for lower than anticipated attendance, and prior year adjustments.

There is no change projected for unrestricted federal revenues which total \$1.24 million. Other state revenues show a decrease of \$1.03 million to a revised budgeted amount of \$12.68 million. The decrease is a result of changes in accounting for Tier III flexible categorical revenues being transferred Fund 11 for Adult Education and Fund 14 for Deferred Maintenance. The board committed funds in these two accounts and as a result, per GASB 54, revenues in Fund 11 and 14 must be shown from their original source, rather than as a transfer in from the general fund. A corresponding decrease to expenses in the Transfers Out category is also being made. Local revenues in the unrestricted general fund are projected to be \$4.2 million. This is a \$1.6 million increase from the previously budgeted amount. The increase is for transportation contracts and field trip revenues from other districts.

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

	Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
a <b>Beginning Balance</b>	\$ 25,739,600	\$ 27,685,135	\$ -	\$ 27,685,135
b Revenues/Sources/ Contributions	\$ 106,562,424	\$ 113,408,033	\$ (6,255,616)	\$ 107,152,417
c Expenses/Uses	\$ 107,393,827	\$ 108,106,825	\$ 426,286	\$ 108,533,111
d (b-c) <b>Excess/(Deficit)</b>	\$ (831,403)	\$ 5,301,208	\$ (6,681,902)	\$ (1,380,694)
e (a+d) <b>Ending Balance</b>	\$ 24,908,197	\$ 32,986,343	\$ (6,681,902)	\$ 26,304,441
Assignments/ Commitments	\$ 24,908,197	\$ 32,986,343	\$ (6,681,902)	\$ 26,304,441
<b>Unassigned Balance</b>	\$ -	\$ -	\$ -	\$ -



## Expenditures

Budgeted expenditures in the unrestricted general fund as of October 31 totaled \$106.9 million, an increase of \$0.71 million from the original budget adopted in June. The prior increase is a result of budgeting prior year carry over balances for site lottery and MAA allocations. For the First Interim budget revisions, staff is proposing to increase expenditures by \$1.66 million. An increase of \$1.49 million to Salaries and Benefits is proposed to accommodate both classified and certificated positions for a two day increase to the work year, corrections to previously negotiated salary reductions, and additional staffing to meet site needs.

The budget for Books and Supplies is recommended to be increased by \$138,678 primarily related to insurance refunds being distributed to sites to purchase safety supplies.

A minor adjustment is proposed for the Services and Operating Expenses category. An increase of \$52,770 is proposed for Capital Outlay category for vehicle purchases for Hemet High and Hamilton High from the district's equipment replacement account. The two high schools will repay the account from site funds over three years. A small adjustment to the Other Outgo category is related to increased indirect charges from Transportation in the restricted general fund.

## Sources/Uses/Contributions

As part of the flexibility provided in ABX3 4 in February 2009, funds received for Adult Education and Deferred Maintenance are now received as unrestricted dollars in the General Fund under the Other State revenue category. Currently the district has elected to continue to fund both Deferred Maintenance and Adult Education programs. The district originally budgeted \$1.23 million to be transferred into the two funds in the Transfers Out category. This practice records the transfer to the other funds as an expense to the general fund. However, with implementation of GASB 54 in July 2011, changes were made in how districts are to account for revenues and balances in various district funds. During the district's adoption of the 2011-12 budget, the governing board committed the funds in Fund 11 for Adult Education and in Fund 14 for Deferred Maintenance. Because the funds were formally committed, the revenues or funding sources in those funds must now be recorded in the appropriate category under which they were originally received. Revenues for both Adult Education and Deferred Maintenance originally come into the district as Other State Revenue in the unrestricted general fund, the transfers to these funds are now recorded as a decrease in state revenue in the unrestricted general fund and an increase in state revenue in Funds 11 and 14.



Finally, in the Contributions category, contributions from the unrestricted general fund to restricted resources for Special Education are reduced by \$67,594 while contributions to Transportation are increased by \$775,943. The adjustment to the contribution to Special Education is an off-set to the increase in revenue limit transfers for Special Education related ADA. The \$775,943 increase to Transportation contributions is related to potential mid-year trigger cuts to Transportation apportionments. Legislation related to the transportation program currently in place, requires districts to maintain the same level of expenditures for transportation before any funding reductions. If expenditures for this program fall below the amount allocated before any deficits or reductions are applied, further cuts to the remaining apportionment will be imposed. Transportation revenues for field trips and contracts received in the unrestricted general fund are sufficient to off-set the additional required contribution.



## Fund Balance

The combined changes to revenues, expenditures, and other sources/uses in the Unrestricted General Fund results in deficit spending and a decrease to the projected ending balance. The unrestricted ending balance is projected to be \$26.3 million. The ending fund balance is made up of \$8.79 million for economic uncertainties, \$279,609 for stores and revolving cash, and \$3.57 million for various carry over accounts. \$5.6 million in fund balance reserves are set aside to continue to fund positions and other expenses currently being supported by Ed Jobs and other one-time dollars in 2012-13 and 2013-14. In addition, the district is setting aside \$3.0 million for debt payments and \$5.07 million for planned deficit spending over the next two years.

## RESTRICTED GENERAL FUND

### Revenue

Hemet Unified School District's Restricted General Fund revenues in the First Interim projection are anticipated to total \$52.8 million. The budget for restricted revenues is being increased by \$634,293. The budget changes at First Interim include an increase to revenue limit of \$67,594 for adjustments to Special Education ADA . An increase of \$359,823 is made to federal revenues, primarily for an elementary counselors grant that was recently awarded. A decrease of \$733,893 in the Other State Revenue budget category is for the trigger cut to Transportation. Finally, new transportation contracts with San Bernardino Superintendent of Schools, Riverside County Office of Education and Universal Health Services make up the majority of the total increase of \$940,769 in the local revenues budget category.

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

	<u>Adopted Budget</u>	<u>Oct 31 Budget</u>	<u>First Interim Changes</u>	<u>First Interim Revised Budget</u>
a <b>Beginning Balance</b>	<b>\$ 3,750,257</b>	<b>\$ 4,451,267</b>	<b>\$ -</b>	<b>\$ 4,451,267</b>
b Revenues/Sources/ Contributions	\$ 62,262,299	\$ 64,063,042	\$ 1,786,062	\$ 65,849,104
c Expenses/Uses	\$ 63,335,635	\$ 66,278,749	\$ 987,204	\$ 67,265,953
d (b-c) <b>Excess/(Deficit)</b>	<b>\$ (1,073,336)</b>	<b>\$ (2,215,707)</b>	<b>\$ 798,858</b>	<b>\$ (1,416,849)</b>
e (a+d) <b>Ending Balance</b>	<b>\$ 2,676,921</b>	<b>\$ 2,235,560</b>	<b>\$ 798,858</b>	<b>\$ 3,034,418</b>
Legally Restricted/ Assignments	\$ 2,676,921	\$ 2,235,560	\$ 798,858	\$ 3,034,418
<b>Unassigned Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Expenditures

Projected changes to the Restricted General Fund expenditures equate to a increase of just under \$1.0 million for the First Interim. The changes are made up of increases in transportation and elementary counseling expenses off-set by a reduction to Special Education Mental Health budgeted expenses. Increased transportation costs associated with new transportation contracts and bus purchases total \$1.3 million. Approximately \$360,000 has been added for expenses related to the elementary counselor grant. Special Education expenses for mental health services are reduced by \$765,000. The \$765,000 has been added to the restricted ending balance pending a current year spending plan for these funds.



## Other Sources/Uses/Contributions

Contributions from the Unrestricted General Fund to restricted resources are projected to increase by more than \$708,000 should trigger cuts impact transportation apportionments. Another \$443,420 has been added to the budget in the Other Sources category for lease revenues related to the purchase of new buses for transportation. The lease costs are covered by contract agreements with other districts.

## Ending Balance

With the 2011-12 First Interim budget revisions, the Restricted General Fund ending balance is being increased by \$798,858. The addition to the fund balance is for funds restricted in use for Special Education Mental Health Services. Funds will be moved from the ending balance in this account to expenditure categories when a current year spending plan has been approved and put into place.

# Charter School Fund (09)

Hemet Unified operates two district-sponsored charter schools. Western Center Academy (WCA) is a middle school with a focus on math, science and technology. The school is located at the Western Science Center adjacent to Diamond Valley Lake. Hemet Academy for Applied Academics and Technology is an alternative high school that offers curriculum acceleration through a technology assisted hands-on learning model.

Revenues and expenditures for the district sponsored charter schools are reported separately in Fund 09, Charter School Special Revenue Fund. Revenues are based on students' average daily attendance and other factors. Funding for the charter schools comes from the state in the form of the Charter School General Purpose Block Grant and the Charter School Categorical Block Grant. The Categorical Block Grant includes funding for programs such as transportation, instructional materials, EIA, GATE, and Professional Development. Both charter schools also receive funding for special education from the Riverside County SELPA and lottery revenue based on charter ADA. In addition, WCA receives state funding as reimbursement for a portion of its facilities rental expenses at the Western Science Center and federal funds for start-up costs.

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

	Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
a <b>Beginning Balance</b>	\$ 539,422	\$ 678,113	\$ -	\$ 678,113
b Revenues/Sources/ Contributions	\$ 3,476,890	\$ 3,569,723	\$ 142,416	\$ 3,712,139
c Expenses/Uses	\$ 3,425,218	\$ 3,595,388	\$ 88,232	\$ 3,683,620
d (b-c) <b>Excess/(Deficit)</b>	\$ 51,672	\$ (25,665)	\$ 54,184	\$ 28,519
e (a+d) <b>Ending Balance</b>	\$ 591,094	\$ 652,448	\$ 54,184	\$ 706,632
Legally Restricted/ Assignments/Committed	\$ 591,094	\$ 652,448	\$ 54,184	\$ 706,632
<b>Unassigned Balance</b>	\$ -	\$ -	\$ -	\$ -



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## REVENUE

Total revenue for charter schools in 2011-12 is projected to be \$3.7 million. General Purpose Block Grant funding for the two schools is impacted by the same deferrals and deficits as the general fund. A decrease of \$260.07 per ADA has been applied to the General Purpose grant which is off-set by adjustments for increased ADA. At this time, an increase of \$53,721 is made to the budget for the General Purpose Block Grant for the two charters combined. No change is projected to the federal revenue budget amounts. State revenues are increased \$88,695 primarily for the facilities grant received by WCA with a small revision to the Categorical Block Grant fund.

## EXPENDITURES

Total expenditures for Hemet Unified's charter schools are projected to be \$3.36 million, an increase of \$88,232.

## SOURCES/USES/CONTRIBUTIONS

\$321,993 remains budgeted as Transfers Out to other funds. Memorandums of Understanding with the two charter schools, approved by the Governing Board earlier this year, state the Restricted General Fund will support all costs associated with Special Education services for charter students. In return, all Special Education related revenue received for charter students in Fund 09 will be transferred to the Restricted General Fund.

## FUND BALANCE

The beginning fund balance in the adopted budget for Fund 09 was projected to be \$539,422. After closing the books for the 2010-11 fiscal year, the beginning balance was revised to \$678,112. The projected ending balance in the Charter School Fund for the year-ending June 30, 2012 is projected to be \$706,632. \$245,406 of the fund's ending balance is reserved for HAAAT and the remaining \$461,226 is for WCA. Because charter schools are subject to the same levels of deferrals from the state as the general fund, much of the projected ending balance is not comprised of cash, but of anticipated revenues to be received after the close of the fiscal year. Charters are advised to keep a sufficient balance in their accounts in order to maintain a positive cash flow throughout the year.



# Beginning Fund Balances

The table below is a summary of the actual beginning fund balances for 2011-12 for all funds after the close of the 2010-11 fiscal year. The actual ending balances for the prior year are not known until late August after all prior year transactions are accounted for. The table compares the estimated beginning fund balances used in the district's adopted budget approved in June 2011 with the actual balances after the close of the fiscal year.

## 2011-12 Beginning Fund Balances All Funds

	2011-12 Adopted Budget	2010-11 Year-End Changes	2011-12 Actual
Fund 03 - Unrestricted General Fund	\$ 25,739,600.00	\$ 1,945,535.00	\$ 27,685,135.00
Fund 06 - Restricted General Fund	3,750,257.00	701,010.00	4,451,267.00
Fund 09 - Charter Schools	539,422.00	138,691.00	678,113.00
Fund 11 - Adult Education	544,568.00	16,637.00	561,205.00
Fund 12 - Child Development	53,468.00	(25,704.00)	27,764.00
Fund 13 - Child Nutrition	4,831,118.00	47,668.00	4,878,786.00
Fund 14 - Deferred Maintenance	1,738,064.00	16,246.00	1,754,310.00
Fund 17 - Reserve Other than Capital Outlay	25,000.00	(25,000.00)	-
Fund 21 - Building Fund	35,690,713.00	(1,390,320.00)	34,300,393.00
Fund 25 - Capital Facilities	3,712,481.00	(151,998.00)	3,560,483.00
Fund 35 - County School Facilities	2,773,684.00	(15,301.00)	2,758,383.00
Fund 40 - Reserve for Capital Outlay	7,993.00	25,002.00	32,995.00
Fund 67 - Self Insurance Fund	6,035,601.00	(1,567,322.00)	4,468,279.00
<b>Total</b>	<b>\$ 85,441,969.00</b>	<b>\$ (284,856.00)</b>	<b>\$ 85,157,113.00</b>





# Other District Funds

The following budget changes are being made to other district funds in the First Interim report:

- ◇ For GASB 54 reporting requirements, state revenues are increased in Fund 11 by \$505,406 and in Fund 14 by \$724,500. Transfers in for both funds is decreased by an equivalent amount.
- ◇ State revenues in Fund 12 are increased \$16,593 for adjustments to State PreSchool award amounts. Expenses in this fund are increased by the same amount.
- ◇ Local revenue in Fund 21 is being increased by \$110,000 for interest earnings adding to the ending balance in this fund.

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

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

	<b>Fund 11 Adult Education</b>	<b>Fund 12 Child Development</b>	<b>Fund 13 Cafeteria Special Revenue</b>	<b>Fund 14 Deferred Maintenance</b>	<b>Fund 17 Special Reserve for Other Than Capital Outlay</b>
Revenue/Sources	\$ 610,406	\$ 1,557,270	\$ 10,736,786	\$ 732,000	
Expenses/Uses	\$ 561,048	\$ 1,584,690	\$ 10,745,922	\$ 1,175,000	\$ -
<b>Change in Fund Balance</b>	<b>\$ 49,358</b>	<b>\$ (27,420)</b>	<b>\$ (9,136)</b>	<b>\$ (443,000)</b>	<b>\$ -</b>
Beginning Fund Balance	\$ 561,205	\$ 27,764	\$ 4,878,786	\$ 1,754,310	\$ -
<b>Ending Fund Balance</b>	<b>\$ 610,563</b>	<b>\$ 344</b>	<b>\$ 4,869,650</b>	<b>\$ 1,311,310</b>	<b>\$ -</b>

	<b>Fund 21 Building Fund (Measures E &amp; T)</b>	<b>Fund 25 Developer Fees</b>	<b>Fund 35 State School Building Fund</b>	<b>Fund 40 Reserve for Capital Outlay</b>	<b>Fund 67 Self-Insurance Fund (Foundation &amp; W/C)</b>
Revenue/Sources	\$ 2,868,383	\$ 88,000	\$ -	\$ -	\$ 14,056,117
Expenses/Uses	\$ 35,854,920	\$ 2,876,275	\$ 2,758,383	\$ -	\$ 13,825,900
<b>Change in Fund Balance</b>	<b>\$ (32,986,537)</b>	<b>\$ (2,788,275)</b>	<b>\$ (2,758,383)</b>	<b>\$ -</b>	<b>\$ 230,217</b>
Beginning Fund Balance	\$ 34,300,393	\$ 3,560,483	\$ 2,758,383	\$ 32,295	\$ 4,468,279
<b>Ending Fund Balance</b>	<b>\$ 1,313,856</b>	<b>\$ 772,208</b>	<b>\$ -</b>	<b>\$ 32,295</b>	<b>\$ 4,698,496</b>





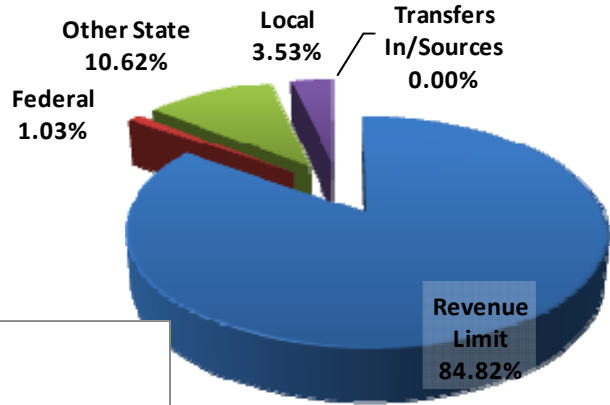
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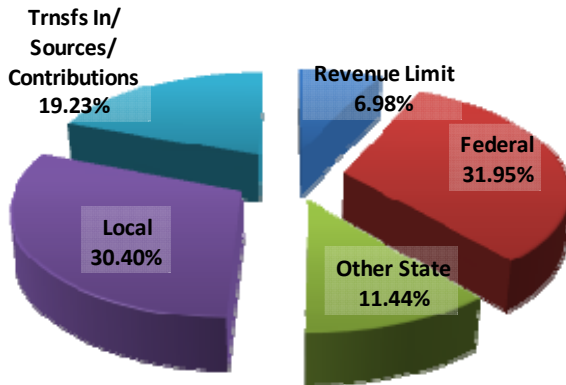
# Charts

## Revenue

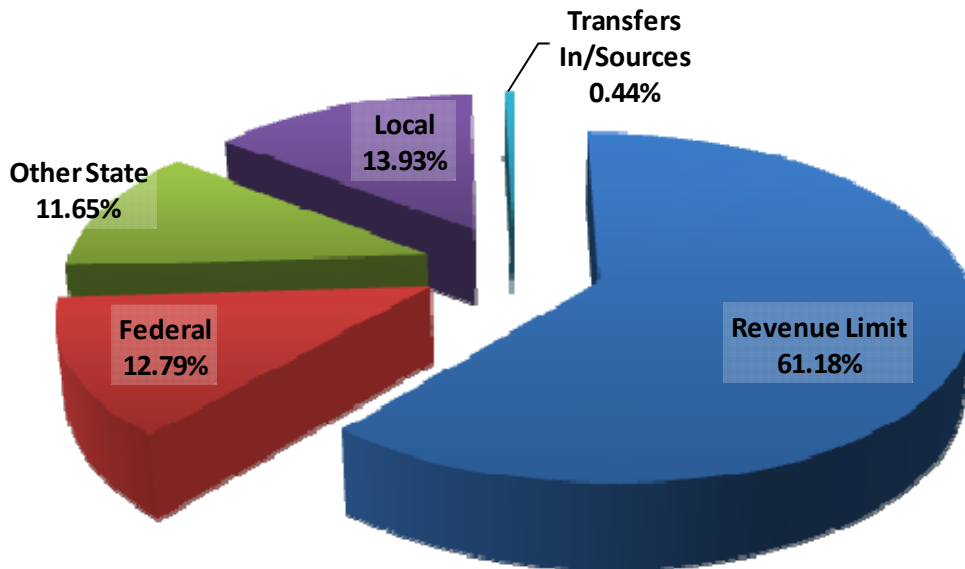
### Unrestricted General Fund Revenue



### Restricted General Fund Revenues



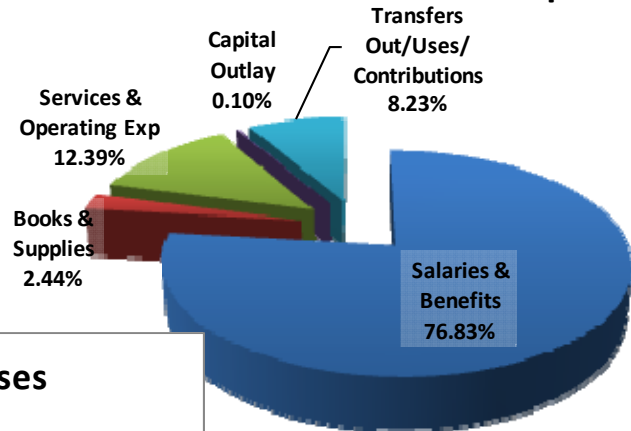
### Combined General Fund Revenue



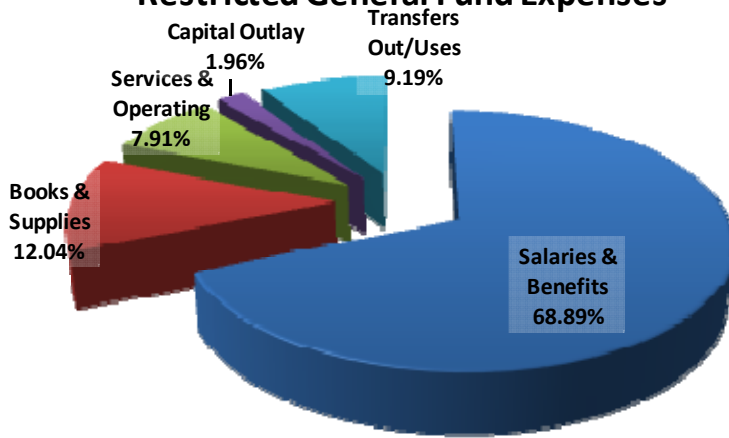
# Charts

## Expenditures

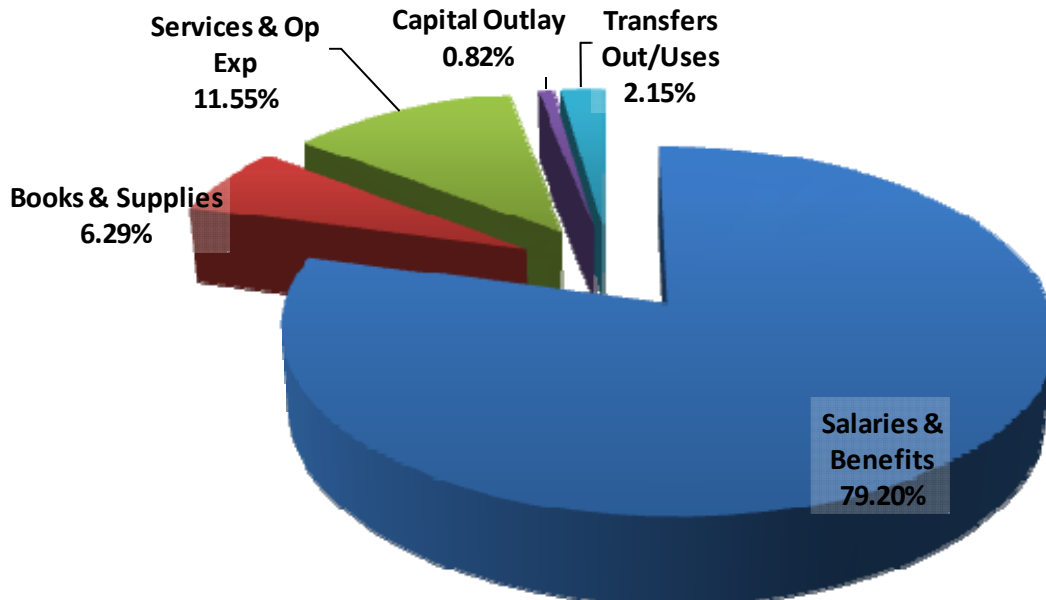
### Unrestricted General Fund Expenses



### Restricted General Fund Expenses



### Combined General Fund Expenses

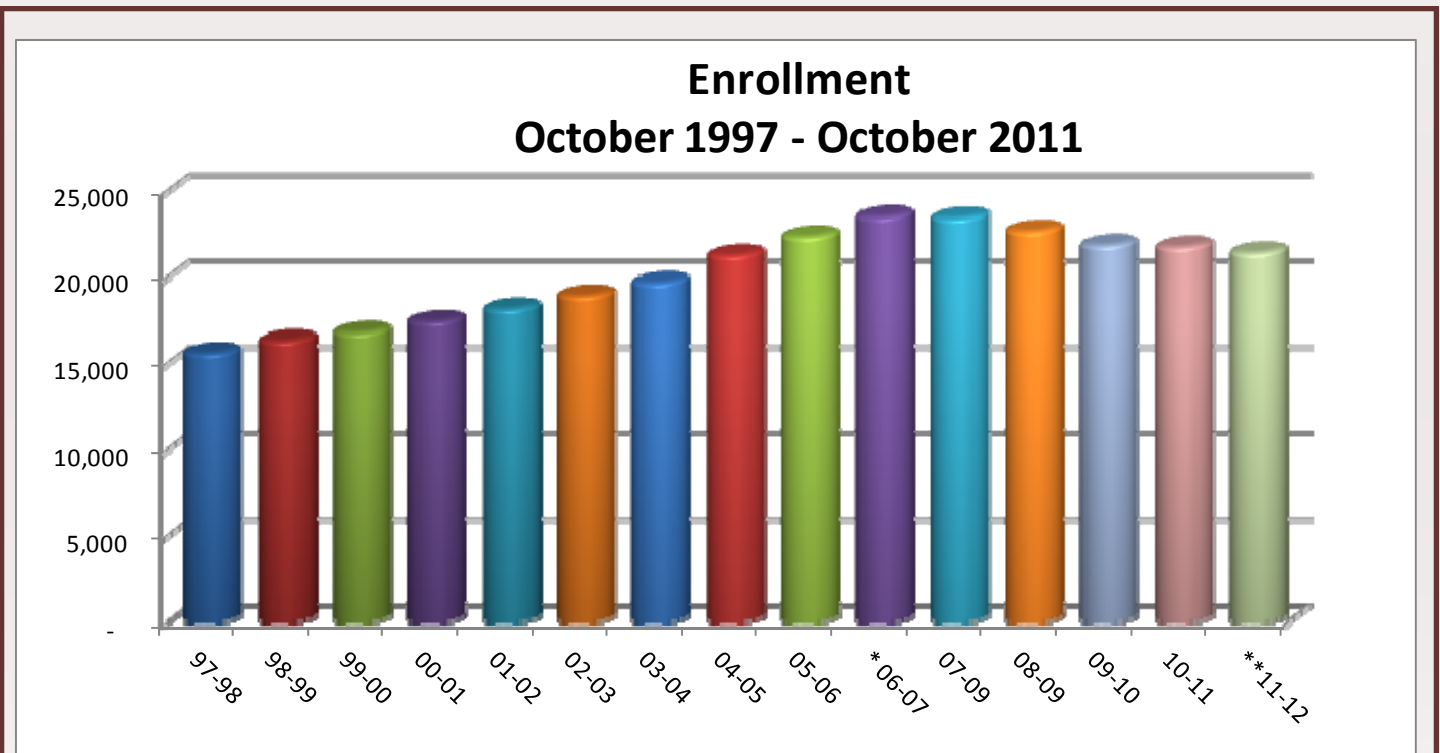


## ENROLLMENT AND ADA

Hemet Unified's student enrollment experienced an unanticipated decline this year. The adopted budget originally projected a 3.4 percent increase in enrollment for 2011-12 to 21,951. However, preliminary enrollment data for October 2011, shows the district had 21,423 non-charter students enrolled. Compared to the recently updated California Department of Education certified enrollment for 2010-11 of 21,768, the district enrollment loss for this year is 345 students or 1.6 percent. This is the fifth consecutive year of enrollment decline. Since 2006-07, the district has seen enrollment shrink by 2,097 students or more than 8.9 percent.

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

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



**Does not include Charter Enrollment**



Beginning in 2006-07 CDE included NPS enrollment in their totals, NPS enrollment is not included in this chart

\*\* Enrollment for 2011-12 is from the CalPADS preliminary enrollment report

CBEDS data from CDE Data Quest—<http://dq.cde.ca.gov/dataquest>

## CASH FLOW ANALYSIS

Hemet Unified's General Fund cash position ebbs and flows with the timing of expenditures and the receipt of funds. State budget balancing measures in recent years have relied on deferral of payments to school districts. Adoption of the state's 2011-12 budget added more deferred payments to schools. Currently about 39% of revenue limit apportionments owed to school districts by the state each year are not paid until the following fiscal year. This practice pushes the state's cash flow problems down to a more local level. As a result, Hemet Unified must rely on temporary Tax Revenue Anticipation Notes (TRANs) to back fill more than \$33



million in deferred payments and to continue to pay salaries and other obligations. Based on cash flow projections, months with the lowest cash balances are expected to be in July and August and again, from March to June when most deferrals are imposed. To address cash shortfalls, the board authorized the district to borrow \$30 million in TRANS in two installments for 2011-12. In addition to the TRANS, with imposition of mid-year cuts, the district projects it may need to borrow another \$7 million in June from its Self-Insurance fund to cover general fund expenditures at year-end.

A loan of \$200,000 was made to Fund 12-Child Development from the General Fund in June 2011. Another \$150,000 loan was made in September 2011. Both loans were repaid in October 2011. A loan of \$100,000 for cash flow purposes was also made to the Fund 09—Charter Schools in June 2011. This loan has also been fully repaid.

## ENDING FUND BALANCE

As indicated in the table below, the district's adopted budget anticipated a beginning fund balance for the Combined General Fund of \$29.5 million for the 2011-12 fiscal year with expenditures exceeding revenues by \$1.9 million. These balances were based on projections formulated before the close of the 2010-11 fiscal year and prior to the state's enacted budget approved in late June 2011. The First Interim report shows that after all 2010-11 transactions had been accounted for, the General Fund beginning balance increased \$2.65 million from the adopted budget estimates to \$32.1 million. The \$2.65 million increase was attributed to an unanticipated increase in special education funding received at year-end, along with higher than anticipated revenues in other areas, as well as slightly lower than anticipated expenditures.

The projected ending balance for the Combined General Fund is now estimated at \$29.3 million, of which \$8.8 million is set aside as a 5% reserve for economic uncertainties. In April 2011, the Hemet USD Governing Board approved Resolution 2059 which set the district's minimum reserve at 5%. Assignments and legally

restricted balances make up the remaining \$20.5 million of the ending fund balance. Included in assigned (reserved) amounts is \$13.66 million as a safeguard for out-year deficit spending and to continue to support on-going expenses currently funded with one-time revenue sources.

Based on the expenditure and revenue projections presented in this report, the district anticipates it will be able to meet all current year obligations and maintain its board authorized 5% reserve for economic uncertainty for 2011-12.

### Components of Ending Balance Combined General Fund First Interim 2011-12

	Adopted Budget	First Interim Projected Budget
Net Increase/(Decrease)	\$ (1,904,739)	\$ (2,797,543)
Beginning Fund Balance	29,489,857	32,136,402
<b>Ending Fund Balance</b>	<b>\$ 27,585,118</b>	<b>\$ 29,338,859</b>
<b>Reserves/Designations</b>		
5% Reserve for Economic Uncertainty	\$ 8,536,473	\$ 8,790,673
Unrestricted Carry Over Balances	3,978,084	3,574,722
Reserve for Deficit Spending	7,805,410	9,359,437
Reserve for Ed Jobs funded expenses	4,300,000	4,300,000
Revolving Cash	25,000	25,000
Stores Inventory Reserve	263,230	254,609
Redevelopment		198,678
Legally and/or Restricted Carry Over	2,676,921	2,835,740
<b>Total Reserves/Designations</b>	<b>\$ 27,585,118</b>	<b>\$ 29,338,859</b>
Available for Board Designation	\$ -	\$ -



# Budget Reduction Plan

Hemet Unified entered into agreements with its bargaining unit members in late 2009-10 to reduce salary and benefit costs by 6.5% through a combination of work year reductions, staff reductions, increased class sizes and salary roll-backs. The agreements expire on June 30, 2012.

Below is a summary of those reductions that are included in the 2011-12 budget

**Hemet Teachers Association (HTA) members:** 6 day work year reduction  
Increased class sizes

**Classified CSEA members:** 8 day work year reduction  
2.56% salary rollback

**Certificated/Classified Management:** 6 day work year reduction

**Total estimated savings: \$5.8 million**

Budget reductions necessary to maintain fiscal solvency through 2013-14, the multi-year projection period include:

**2012-13** Continuation of work year reductions, increased class sizes, reduced staffing levels and salary rollbacks currently in place

**Total estimated savings \$5.8 million**

**2013-14** Continuation of work year reductions, reduced staffing levels, and salary rollbacks

Across the board additional 3.5% reduction to salaries and related benefits or other reductions equivalent to \$4.5 million

**Total estimated savings \$10.3 million**







# Multi-Year Projections and Assumptions

## REVENUE

The district's multi-year projections for the 2011-12 First Interim report incorporate many of the recommendations and projections provided by School Services of California (SSC) and the Riverside County Office of Education (RCOE). As recommended by SSC, 0.00% was used as the cost-of-living adjustment (COLA) rate for 2012-13 and 2013-14 in the district's multi-year projections for its revenue limit funding. A 19.754% deficit factor for all years has been factored into projections, as well as a \$260.07 per ADA reduction.

Combined General Fund revenues for 2012-13 are projected to be \$8.5 million less than revenue budgeted for the current fiscal year. Federal revenues in 2012-13 are reduced by \$6.1 million as Ed Jobs revenues fall off and other restricted carry over balances are utilized. State and local revenues are reduced by a total of \$0.95 million in 2012-13 for a variety of one-time funds received in the current year that are not anticipated to continue.

2010-11 unspent balances in restricted programs that were carried over to 2011-12 have added \$8.2 million in revenues budgeted in the current year for programs such as Ed Jobs, Title I, Headstart, TUPE, and other various programs. Approximately \$0.70 million in projected carry over revenue is budgeted in the multi-year projections for both out years.

## EXPENDITURES

Step and column costs in the district's multi-year projection are assumed to be equivalent to a 1.6% increase to all budgeted salaries and benefits in all years. It is assumed all currently negotiated work year reductions and salary rollbacks will remain in place throughout the period. In addition no cost-of-living increases for salaries for bargaining unit members or management have been included in the district's multi-year projections for either 2011-12 or 2013-14. However, a 3.5% salary reduction is proposed for 2013-14 should all revenue deficit and per ADA reductions assumed remain in place.

Budgeted expenditures are projected to decrease by \$1.7 million in the Combined General Fund in 2012-13. Increases for step and column are off-set by a \$2.7 million reduction in supplies related to the current year one-time purchase of computers and materials for implementation of the MAP, MIND and other intervention programs. Capital outlay expenses are also assumed to decrease by \$1.4 million from current year levels in 2012-13. Expenses for 2013-14 show a continued reduction of \$2.3 million. Increases for step and column movement in the second out-year are off-set by a proposed 3.5% across the board reduction in the salaries and benefits, if necessary.

To off-set increased salary costs and to maintain the Governing Board's authorized 5% reserve in its ending balance, \$4.3 million in reductions in other expense will be required in 2013-14. Reductions in the projection are shown in salary and benefit expenditure categories. The reduction amounts are identified as a place holder pending actual budget discussions and decisions to be made by the Governing Board as budget development for the 2012-13 and 2013-14 fiscal years proceed. Despite the amount of reductions necessary to maintain a 5% reserve at the end of the three year projection period, the district will be deficit

Multi-Year Projections -Assumptions			
	2011-12	2012-13	2013-14
COLA	2.24%	0.00%	0.00%
COLA Deficit	80.246%	8.246%	8.245%
Per ADA Reduction	260.07	260.07	260.07
New Schools	0	0	0
Growth	-1.60%	0.00%	0.00%
Enrollment	21,423	21,423	21,423
ADA (includes Cnty)	20,392	20,392	20,392
ADA %	95.00%	95.00%	95.00%
Funded ADA	20,612.00	20,392.00	20,392.00
School Year (Days)	175	175	175
Salary Increase	0.00%	0.00%	-3.50%
Work Year Reduction (Days)	6	6	6
Step & Column	1.60%	1.60%	1.60%



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spending by substantial amounts. If the district is to maintain its 5% and other required reserves in future years, as well as to reduce on-going deficit spending, additional reductions to expenditures may need to be made over the next two years.

Reductions were made across all expense categories in the restricted general fund to coincide with revenue losses for one-time carry over and fall off of Ed Jobs funding. Even with the expenditure reductions and other cost saving measures mentioned, the projections indicate the district will see deficit spending in the two out-years that will cause it to spend down nearly all reserve balances by the end of 2013-14. The combined general fund ending balance is projected to fall from an estimated \$29.3 million at the end of 2011-11 to \$11.5 million at the end of 2013-14. At that time, there will be \$8.6 million set aside for the district's 5% reserve, \$88,609 reserved for stores and cash in banks, and \$2.2 million in restricted ending balances and \$0.40 million in unrestricted assigned or reserve balances.

As the district opens up budget discussions for the 2012-13 fiscal year, the multi-year assumptions presented in this report will be re-evaluated and modified based on current year spending and updated information provided in the Governor's January budget for the Second Interim report that will be presented in March.

## **Enrollment and ADA**

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

## **Certification**

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



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Commitment to Fiscal Solvency Form.....	A-15



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**Unrestricted General Fund Summary  
2011-12 First Interim**

	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 Revised Budget 10/31	2011-12 First Interim Revisions	2011-12 First Interim Revised Budget
<b>Revenues</b>					
Revenue Limit Sources	\$ 106,780,126	\$ 100,538,409	\$ 107,384,018	\$ (6,107,949)	\$ 101,276,069
Federal Revenue	1,508,313	1,235,700	1,235,700	-	1,235,700
State Revenue	15,630,216	13,712,075	13,712,075	(1,030,605)	12,681,470
Local Revenue	4,125,401	2,620,911	2,620,911	1,591,287	4,212,198
<b>Total Revenues</b>	<b>\$ 128,044,056</b>	<b>\$ 118,107,095</b>	<b>\$ 124,952,704</b>	<b>\$ (5,547,267)</b>	<b>\$ 119,405,437</b>
<b>Expenditures</b>					
Certificated Salaries	58,902,555	57,100,244	57,227,686	1,782,000	59,009,686
Classified Salaries	13,621,669	13,982,000	13,913,957	(391,000)	13,522,957
Employee Benefits	19,667,990	20,226,545	20,175,469	97,642	20,273,111
Books and Supplies	2,400,540	2,409,849	2,810,407	138,678	2,949,085
Services & Operating Exp	13,128,506	14,725,259	14,952,779	8,410	14,961,189
Capital Outlay	255,175	-	65,917	52,770	118,687
Other Outgo/Debt Service	42,486	7,000	7,000	-	7,000
Indirect Costs	(2,272,901)	(2,286,976)	(2,276,296)	(32,308)	(2,308,604)
	\$ -				
<b>Total Expenditures</b>	<b>\$ 105,746,020</b>	<b>\$ 106,163,921</b>	<b>\$ 106,876,919</b>	<b>\$ 1,656,192</b>	<b>\$ 108,533,111</b>
<b>Excess (Deficiency)</b>	<b>\$ 22,298,036</b>	<b>\$ 11,943,174</b>	<b>\$ 18,075,785</b>	<b>\$ (7,203,459)</b>	<b>\$ 10,872,326</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	719,371	-	-	-	-
Transfers Out/Other Uses	1,230,000	1,229,906	1,229,906	(1,229,906)	-
Contributions	(9,830,292)	(11,544,671)	(11,544,671)	(708,349)	(12,253,020)
<b>Total Other Sources (Uses)</b>	<b>\$ (10,340,921)</b>	<b>\$ (12,774,577)</b>	<b>\$ (12,774,577)</b>	<b>\$ 521,557</b>	<b>\$ (12,253,020)</b>
<b>Net Increase (Decrease)</b>	<b>\$ 11,957,115</b>	<b>\$ (831,403)</b>	<b>\$ 5,301,208</b>	<b>\$ (6,681,902)</b>	<b>\$ (1,380,694)</b>
<b>Beginning Fund Balance</b>	<b>\$ 15,728,020</b>	<b>\$ 25,739,600</b>	<b>\$ 27,685,135</b>	<b>\$ -</b>	<b>\$ 27,685,135</b>
<b>Ending Fund Balance</b>	<b>\$ 27,685,135</b>	<b>\$ 24,908,197</b>	<b>\$ 32,986,343</b>	<b>\$ (6,681,902)</b>	<b>\$ 26,304,441</b>
Stores	254,610	263,230	263,230	(8,261)	254,969
Revolving Cash	25,000	25,000	25,000	-	25,000
PrePaid Expenses	-	-	-	-	-
5% Reserve	8,550,154	8,536,473	8,536,473	254,200	8,790,673
Assigned/Committed Balances	18,855,371	16,083,494	24,161,640	(6,927,841)	17,233,799
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Restricted General Fund Summary  
2011-12 First Interim**

	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 Revised Budget 10/31	2011-12 First Interim Revisions	2011-12 First Interim Revised Budget
<b>Revenues</b>					
Revenue Limit Sources	\$ 4,214,985	\$ 4,499,533	\$ 4,499,533	\$ 67,594	\$ 4,567,127
Federal Revenue	16,901,630	19,742,477	20,537,419	359,823	20,897,242
State Revenue	7,480,279	7,372,096	8,214,932	(733,893)	7,481,039
Local Revenue	18,526,700	18,800,492	18,944,494	940,769	19,885,263
<b>Total Revenues</b>	<b>\$ 47,123,594</b>	<b>\$ 50,414,598</b>	<b>\$ 52,196,378</b>	<b>\$ 634,293</b>	<b>\$ 52,830,671</b>
<b>Expenditures</b>					
Certificated Salaries	19,268,520	18,054,555	18,199,853	50,223	18,250,076
Classified Salaries	15,726,624	15,722,750	15,999,671	318,620	16,318,291
Employee Benefits	10,995,496	11,303,333	11,447,263	255,572	11,702,835
Books and Supplies	3,980,967	7,335,039	7,690,810	398,165	8,088,975
Services & Operating Exp	5,775,343	4,549,729	5,825,256	(511,104)	5,314,152
Capital Outlay	1,174,090	125,398	872,907	443,420	1,316,327
Other Outgo/Debt Service	4,382,471	4,379,425	4,379,426	-	4,379,426
Indirect Costs	1,826,324	1,765,406	1,763,563	32,308	1,795,871
<b>Total Expenditures</b>	<b>\$ 63,129,835</b>	<b>\$ 63,235,635</b>	<b>\$ 66,178,749</b>	<b>\$ 987,204</b>	<b>\$ 67,165,953</b>
<b>Excess (Deficiency)</b>	<b>\$ (16,006,241)</b>	<b>\$ (12,821,037)</b>	<b>\$ (13,982,371)</b>	<b>\$ (352,911)</b>	<b>\$ (14,335,282)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	958,731	303,030	321,993	443,420	765,413
Transfers Out/Other Uses	863,400	100,000	100,000	-	100,000
Contributions	9,830,292	11,544,671	11,544,671	708,349	12,253,020
<b>Total Other Sources (Uses)</b>	<b>\$ 9,925,623</b>	<b>\$ 11,747,701</b>	<b>\$ 11,766,664</b>	<b>\$ 1,151,769</b>	<b>\$ 12,918,433</b>
<b>Net Increase (Decrease)</b>	<b>\$ (6,080,618)</b>	<b>\$ (1,073,336)</b>	<b>\$ (2,215,707)</b>	<b>\$ 798,858</b>	<b>\$ (1,416,849)</b>
<b>Beginning Fund Balance</b>	<b>\$ 10,531,885</b>	<b>\$ 3,750,257</b>	<b>\$ 4,451,267</b>	<b>\$ -</b>	<b>\$ 4,451,267</b>
<b>Ending Fund Balance</b>	<b>\$ 4,451,267</b>	<b>\$ 2,676,921</b>	<b>\$ 2,235,560</b>	<b>\$ 798,858</b>	<b>\$ 3,034,418</b>
Stores	-	-	-	-	-
Revolving Cash	-	-	-	-	-
PrePaid Expenses	-	-	-	-	-
5% Reserve	-	-	-	-	-
Assigned//Restricted Balances	4,451,267	2,676,921	2,235,560	798,858	3,034,418
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Combined General Fund Summary  
2011-12 First Interim**

	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 Revised Budget 10/31	2011-12 First Interim Revisions	2011-12 First Interim Revised Budget
<b>Revenues</b>					
Revenue Limit Sources	\$ 110,995,111	\$ 105,037,942	\$ 111,883,551	\$ (6,040,355)	\$ 105,843,196
Federal Revenue	18,409,943	20,978,177	21,773,119	359,823	22,132,942
State Revenue	23,110,495	21,084,171	21,927,007	(1,764,498)	20,162,509
Local Revenue	22,652,101	21,421,403	21,565,405	2,532,056	24,097,461
<b>Total Revenues</b>	<b>\$ 175,167,650</b>	<b>\$ 168,521,693</b>	<b>\$ 177,149,082</b>	<b>\$ (4,912,974)</b>	<b>\$ 172,236,108</b>
<b>Expenditures</b>					
Certificated Salaries	\$ 78,171,075	\$ 75,154,799	\$ 75,427,539	\$ 1,832,223	77,259,762
Classified Salaries	29,348,293	29,704,750	29,913,628	(72,380)	29,841,248
Employee Benefits	30,663,486	31,529,878	31,622,732	353,214	31,975,946
Books and Supplies	6,381,507	9,744,888	10,501,217	536,843	11,038,060
Services & Operating Exp	18,903,849	19,274,988	20,778,035	(502,694)	20,275,341
Capital Outlay	1,429,265	125,398	938,824	496,190	1,435,014
Other Outgo/Debt Service	4,424,957	4,386,425	4,386,426	-	4,386,426
Indirect Costs	(446,577)	(521,570)	(512,733)	-	(512,733)
<b>Total Expenditures</b>	<b>\$ 168,875,855</b>	<b>\$ 169,399,556</b>	<b>\$ 173,055,668</b>	<b>\$ 2,643,396</b>	<b>\$ 175,699,064</b>
<b>Excess (Deficiency)</b>	<b>\$ 6,291,795</b>	<b>\$ (877,863)</b>	<b>\$ 4,093,414</b>	<b>\$ (7,556,370)</b>	<b>\$ (3,462,956)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	\$ 1,678,102	\$ 303,030	\$ 321,993	\$ 443,420	765,413
Transfers Out/Other Uses	2,093,400	1,329,906	1,329,906	(1,229,906)	100,000
Contributions	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ (415,298)</b>	<b>\$ (1,026,876)</b>	<b>\$ (1,007,913)</b>	<b>\$ 1,673,326</b>	<b>\$ 665,413</b>
<b>Net Increase (Decrease)</b>	<b>\$ 5,876,497</b>	<b>\$ (1,904,739)</b>	<b>\$ 3,085,501</b>	<b>\$ (5,883,044)</b>	<b>\$ (2,797,543)</b>
<b>Beginning Fund Balance</b>	<b>\$ 26,259,905</b>	<b>\$ 29,489,857</b>	<b>\$ 32,136,402</b>	<b>\$ -</b>	<b>\$ 32,136,402</b>
<b>Ending Fund Balance</b>	<b>\$ 32,136,402</b>	<b>\$ 27,585,118</b>	<b>\$ 35,221,903</b>	<b>\$ (5,883,044)</b>	<b>\$ 29,338,859</b>
Stores	\$ 254,610	\$ 263,230	\$ 263,230	\$ (8,261)	254,969
Revolving Cash	25,000	25,000	25,000	-	25,000
PrePaid Expenses	-	-	-	-	-
3% Reserve	8,550,154	8,536,473	8,536,473	254,200	8,790,673
Designated/Restricted Balances	23,306,638	18,760,415	26,397,200	(6,128,983)	20,268,217
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





**HEMET UNIFIED SCHOOL DISTRICT  
2011-12 First Interim  
Combined General Fund Cash Flow**

		JULY Actuals	AUG Actuals	SEPT Actuals	OCT Actuals	NOV Projected	DEC Projected	JAN Projected							
<b>A. BEGINNING CASH</b>		<b>12,722,898.58</b>	<b>36,683,689.96</b>	<b>40,985,333.29</b>	<b>44,181,697.42</b>	<b>32,373,001.02</b>	<b>32,536,800.76</b>	<b>35,595,459.42</b>							
<b>B. RECEIPTS:</b>															
Revenue Limit															
State Aid 8011	8011	0.00	0.00%	0.00	0.00%	9,927,561.00	11.62%	0.00	0.00%	7,596,133.00	8.89%	7,596,133.00	8.89%	21,252,438.00	24.88%
Property Tax	8020-8089	0.00	0.00%	1,351,613.33	6.55%	1,076,217.71	5.22%	1,057,067.19	5.13%	0.00	0.00%	7,288,776.68	35.35%	3,147,655.53	15.26%
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other RL	8091-8099	25,668.98	-19.98%	1,954.81	-1.52%	16.61	-0.01%	16,697.81	-12.99%	(2,130.22)	1.66%	(2,789.61)	2.17%	(14,797.40)	11.52%
Federal Revenues	8100-8299	2,237,148.00	10.11%	(1,277,827.50)	-5.77%	1,608,182.98	7.27%	3,632,053.39	16.41%	2,451,582.07	11.08%	524,239.09	2.37%	445,389.93	2.01%
Other State Revenues	8300-8599	256,401.00	1.27%	2,077,588.30	10.30%	2,147,294.20	10.65%	979,639.45	4.86%	1,137,501.35	5.64%	1,047,414.75	5.19%	1,506,268.83	7.47%
Other Local Revenues	8600-8799	134,587.14	0.56%	244,921.28	1.02%	1,360,194.50	5.64%	167,938.07	0.70%	4,109,436.41	17.05%	1,603,653.75	6.65%	3,740,713.93	15.52%
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%	501,169.69	65.48%	35,013.90	4.57%
<b>TOTAL RECEIPTS</b>		<b>2,653,805.12</b>	<b>2,398,250.22</b>	<b>16,119,467.00</b>	<b>5,853,395.91</b>	<b>15,292,522.61</b>	<b>18,558,597.35</b>	<b>30,112,682.72</b>							
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	796,413.57	1.03%	679,180.94	0.88%	7,442,371.96	9.63%	7,584,864.82	9.82%	7,715,055.83	9.99%	7,510,911.82	9.72%	7,441,539.77	9.63%
Classified Salaries	2000-2999	1,346,399.59	4.51%	1,467,200.55	4.92%	3,026,710.52	10.14%	2,563,968.54	8.59%	2,645,563.54	8.87%	2,502,224.72	8.39%	2,442,366.74	8.18%
Employee Benefits	3000-3999	1,487,939.19	4.65%	2,260,648.79	7.07%	3,397,274.54	10.62%	2,719,604.94	8.51%	2,912,226.00	9.11%	2,867,602.43	8.97%	2,276,991.36	7.12%
Books & Supplies	4000-4999	850,099.12	7.70%	1,099,755.39	9.96%	707,734.20	6.41%	563,581.51	5.11%	813,464.85	7.37%	866,622.50	7.85%	916,051.19	8.30%
Services & Operating Expenses	5000-5999	3,251,434.50	16.04%	1,861,559.25	9.18%	1,852,749.32	9.14%	1,302,923.09	6.43%	1,112,424.29	5.49%	827,033.04	4.08%	1,337,264.00	6.60%
Capital Outlays	6000-6999	0.00	0.00%	100,386.76	7.00%	721.42	0.05%	11,555.26	0.81%	14,377.35	1.00%	548,913.54	38.25%	695,371.36	48.46%
Other Outgo	7100-7299/7400-7499	253,826.53	5.79%	214,160.61	4.88%	1,283,744.22	29.27%	790,921.37	18.03%	43,794.26	1.00%	376,630.64	8.59%	215,009.55	4.90%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	(128,183.25)	25.00%	0.00	0.00%	(131,669.83)	25.68%
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%	0.00	0.00%	0.00	0.00%
<b>TOTAL DISBURSEMENTS</b>		<b>7,986,112.50</b>	<b>7,682,892.29</b>	<b>17,711,306.18</b>	<b>15,537,419.53</b>	<b>15,128,722.87</b>	<b>15,499,938.69</b>	<b>15,192,924.14</b>							
<b>D. TAX ANTICIPATION NOTES</b>															
2010-11 Mid Yr TRANS	9640	(5,033,095.00)	(6,257,765.00)	(3,644,140.00)	-	-	-	0.00							
Jul 2011 TRANS	9640	22,980,000.00	-	-	-	-	-	(22,980,000.00)							
2011-12 Mid Yr TRANS	9640	-	-	-	-	-	-	0.00							
<b>TRANS TOTAL</b>		<b>17,946,905.00</b>	<b>(6,257,765.00)</b>	<b>(3,644,140.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(22,980,000.00)</b>							
<b>E. INTERFUND LOANS</b>															
	9311/9611	(300,000.00)	-	(50,000.00)	350,000.00	-	-	0.00							
<b>F. PRIOR YEAR TRANSACTIONS</b>															
Accounts Receivable		13,635,709.01	33.30%	16,574,015.78	40.47%	9,000,429.72	21.98%	1,360,083.74	3.32%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Accounts Payable/Def Rev		1,989,515.25	28.06%	729,965.38	10.30%	518,086.41	7.31%	3,834,756.52	54.09%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>11,646,193.76</b>	<b>15,844,050.40</b>	<b>8,482,343.31</b>	<b>(2,474,672.78)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>							
<b>G. NET INCOME (B - C + D + E + F)</b>		<b>23,960,791.38</b>	<b>4,301,643.33</b>	<b>3,196,364.13</b>	<b>(11,808,696.40)</b>	<b>163,799.74</b>	<b>3,058,658.66</b>	<b>(8,060,241.42)</b>							
<b>ENDING CASH (A + G)</b>		<b>36,683,689.96</b>	<b>40,985,333.29</b>	<b>44,181,697.42</b>	<b>32,373,001.02</b>	<b>32,536,800.76</b>	<b>35,595,459.42</b>	<b>27,535,218.00</b>							
<b>GALAXY</b>		<b>36,683,689.96</b>	<b>40,985,333.29</b>	<b>44,181,697.42</b>	<b>32,373,001.02</b>										

**HEMET UNIFIED SCHOOL DISTRICT  
2011-12 First Interim  
Combined General Fund Cash Flow**

		<b>FEB Projected</b>		<b>MARCH Projected</b>		<b>APRIL Projected</b>		<b>MAY Projected</b>		<b>JUNE Projected</b>		<b>ACCRUALS Projected</b>		<b>TOTAL</b>
<b>A. BEGINNING CASH</b>		<b>27,535,218.00</b>		<b>15,021,460.21</b>		<b>17,063,572.82</b>		<b>13,275,086.53</b>		<b>4,931,005.90</b>		<b>319,179.06</b>		<b>12,722,898.58</b>
<b>B. RECEIPTS:</b>														
Revenue Limit														
State Aid 8011	8011	433,451.00	0.51%	0.00	0.00%	3,987,718.00	4.67%	1,300,338.00	1.52%	0.00	0.00%	33,337,329.00	39.02%	85,431,101.00
Property Tax	8020-8089	296,359.63	1.44%	0.00	0.00%	2,413,027.32	11.70%	3,581,624.10	17.37%	385,948.70	1.87%	22,694.81	0.11%	20,620,985.00
PY State Aid	8019	(80,391.00)	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	(80,391.00)
Other RL	8091-8099	(2,269.04)	1.77%	6,424.33	-5.00%	5,556.71	-4.32%	2,195.92	-1.71%	2,959.42	-2.30%	(167,987.32)	130.73%	(128,499.00)
Federal Revenues	8100-8299	173,519.50	0.78%	5,376,581.34	24.29%	504,492.06	2.28%	1,429,117.04	6.46%	2,508,126.21	11.33%	2,520,337.89	11.39%	22,132,942.00
Other State Revenues	8300-8599	948,115.77	4.70%	2,163,929.24	10.73%	1,742,945.72	8.64%	752,711.11	3.73%	954,631.24	4.73%	4,448,068.04	22.06%	20,162,509.00
Other Local Revenues	8600-8799	814,696.32	3.38%	2,683,497.31	11.14%	2,213,496.00	9.19%	1,000,984.59	4.15%	1,192,997.01	4.95%	4,830,344.69	20.05%	24,097,461.00
Transfers In/Other Sources	8910-8979	81,842.71	10.69%	0.00	0.00%	6,590.33	0.86%	6,651.64	0.87%	12,789.30	1.67%	121,355.43	15.85%	765,413.00
<b>TOTAL RECEIPTS</b>		<b>2,665,324.89</b>		<b>10,230,432.22</b>		<b>10,873,826.14</b>		<b>8,073,622.40</b>		<b>5,057,451.88</b>		<b>45,112,142.54</b>		<b>173,001,521.00</b>
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	1000-1999	7,635,374.21	9.88%	7,566,833.98	9.79%	7,585,327.27	9.82%	7,610,600.94	9.85%	7,661,151.44	9.92%	30,135.45	0.04%	77,259,762.00
Classified Salaries	2000-2999	2,788,646.05	9.34%	2,698,027.65	9.04%	2,694,423.89	9.03%	2,784,015.77	9.33%	2,732,013.61	9.16%	149,686.83	0.50%	29,841,248.00
Employee Benefits	3000-3999	2,492,014.83	7.79%	2,506,971.25	7.84%	2,512,908.62	7.86%	3,007,488.41	9.41%	3,495,303.79	10.93%	38,971.85	0.12%	31,975,946.00
Books & Supplies	4000-4999	765,449.64	6.93%	621,721.58	5.63%	705,031.64	6.39%	706,576.24	6.40%	1,188,987.01	10.77%	1,232,985.13	11.17%	11,038,060.00
Services & Operating Expenses	5000-5999	1,221,630.11	6.03%	1,448,498.02	7.14%	1,369,678.76	6.76%	2,136,894.84	10.54%	1,474,091.39	7.27%	1,079,160.39	5.32%	20,275,341.00
Capital Outlays	6000-6999	0.00	0.00%	0.00	0.00%	0.00	0.00%	31,985.20	2.23%	9,540.64	0.66%	22,162.47	1.54%	1,435,014.00
Other Outgo	7100-7299/7400-7499	258,386.13	5.89%	494,450.38	11.27%	175,177.04	3.99%	140,141.63	3.19%	140,141.63	3.19%	42.01	0.00%	4,386,426.00
Indirect Costs	7300-7399	0.00	0.00%	(128,183.25)	25.00%	0.00	0.00%	0.00	0.00%	(121,210.08)	23.64%	(3,486.59)	0.68%	(512,733.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	90,000.00	90.00%	10,000.00	10.00%	100,000.00
<b>TOTAL DISBURSEMENTS</b>		<b>15,161,500.97</b>		<b>15,208,319.61</b>		<b>15,042,547.22</b>		<b>16,417,703.03</b>		<b>16,670,019.43</b>		<b>2,559,657.54</b>		<b>175,799,064.00</b>
<b>D. TAX ANTICIPATION NOTES</b>														
2010-11 Mid Yr TRANS	9640	-		-		-		-		-		-		(14,935,000.00)
Jul 2011 TRANS	9640	-		-		-		-		-		-		0.00
2011-12 Mid Yr TRANS	9640	-		7,020,000.00		-		-		-		(7,020,000.00)		0.00
<b>TRANS TOTAL</b>		<b>-</b>		<b>7,020,000.00</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>(7,020,000.00)</b>		<b>(14,935,000.00)</b>
<b>E. INTERFUND LOANS</b>	9311/9611	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>7,000,000.00</b>	<b>100.00%</b>	<b>(7,000,000.00)</b>		<b>0.00</b>
<b>F. PRIOR YEAR TRANSACTIONS</b>														
Accounts Receivable		0.00	0.00%	0.00	0.00%	380,234.79	0.93%	0.00	0.00%	840.30	0.00%	0.00	0.00%	40,951,313.34000
Accounts Payable/Def Rev		17,581.71	0.25%	0.00	0.00%	0.00	0.00%	0.00	0.00%	99.59	0.00%	0.00	0.00%	7,090,004.86000
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>(17,581.71)</b>		<b>0.00</b>		<b>380,234.79</b>		<b>0.00</b>		<b>740.71</b>		<b>0.00</b>		<b>33,861,308.48</b>
<b>G. NET INCOME (B - C + D+ E + F)</b>		<b>(12,513,757.79)</b>		<b>2,042,112.61</b>		<b>(3,788,486.29)</b>		<b>(8,344,080.63)</b>		<b>(4,611,826.84)</b>		<b>28,532,485.00</b>		<b>16,128,765.48</b>
<b>ENDING CASH (A +G)</b>		<b>15,021,460.21</b>		<b>17,063,572.82</b>		<b>13,275,086.53</b>		<b>4,931,005.90</b>		<b>319,179.06</b>		<b>28,851,664.06</b>		<b>28,851,664.06</b>
<b>GALAXY</b>														

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

**GENERAL FUND**

- The district has sufficient cash in the General Fund and does **NOT** anticipate needing to borrow funds internally or externally from 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: _____	Type: _____	Anticipated Funding Date: _____
Amount: _____	Type: _____	Anticipated Funding Date: _____
Amount: _____	Type: _____	Anticipated Funding Date: _____
Amount: _____	Type: _____	Anticipated Funding Date: _____

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

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

- The district does NOT have sufficient cash and has applied for a state deferral exemption.
- Other Options – please describe below.

**OTHER FUNDS**

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

- ✓ 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 TRAN is classified as a “mid-year,” if a district issues sometime after the beginning of the fiscal year, or as a “cross-year,” if one that crosses fiscal years. Districts repay TRANs 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 (Government Code Sections 66006 and 66013).
  
- ✓ 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, subject to the county board of education’s approval, is limited by RCOE’s cash balance. 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.

**Hemet Unified School District**  
**2011-12 First Interim Multi-Year Projections**  
**Unrestricted General Fund**

DESCRIPTION	Audited Actuals 2009-10	Unaudited Actuals 2010-11	Percent of Change %	First Interim 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%		0.00%		0.00%	
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	20,811.17	20,619.20	-0.92%	20,311.32	-1.49%	20,311.32	0.00%	20,311.32	0.00%
<b>REVENUES</b>									
REVENUE LIMIT	\$104,812,926	\$106,780,126	1.88%	\$101,276,069	-5.15%	\$99,826,697	-1.43%	\$99,826,697	0.00%
FEDERAL	\$1,393,018	\$1,508,313	8.28%	\$1,235,700	-18.07%	\$1,235,700	0.00%	\$1,235,700	0.00%
STATE	\$14,726,721	\$15,630,216	6.14%	\$12,681,470	-18.87%	\$12,461,380	-1.74%	\$12,461,380	0.00%
LOCAL	\$3,482,825	\$4,125,401	18.45%	\$4,212,198	2.10%	\$3,482,198	-17.33%	\$3,482,198	0.00%
CONTRIBUTIONS	(\$8,638,343)	(\$9,830,292)	13.80%	(\$12,253,020)	24.65%	(\$13,728,020)	12.04%	(\$13,003,020)	-5.28%
REVENUE TOTALS	\$115,777,147	\$118,213,764	2.10%	\$107,152,417	-9.36%	\$103,277,955	-3.62%	\$104,002,955	0.70%
<b>EXPENDITURES</b>									
Certificated Salaries	\$66,241,520	\$58,902,554	-11.08%	\$59,009,686	0.18%	\$61,880,571	4.87%	\$60,670,187	-1.96%
Classified Salaries	\$14,696,409	\$13,621,669	-7.31%	\$13,522,957	-0.72%	\$13,739,324	1.60%	\$14,059,202	2.33%
Benefits	\$21,964,657	\$19,667,990	-10.46%	\$20,273,111	3.08%	\$20,999,901	3.58%	\$21,048,393	0.23%
Books & Supplies	\$2,499,116	\$2,400,541	-3.94%	\$2,949,085	22.85%	\$2,949,085	0.00%	\$2,849,085	-3.39%
Contracts & Services	\$12,531,794	\$13,128,507	4.76%	\$14,961,189	13.96%	\$15,140,723	1.20%	\$15,322,412	1.20%
Capital Outlay	\$84,094	\$255,175	203.44%	\$118,687	-53.49%	\$0	-100.00%	\$0	#DIV/0!
Other Outgo	\$34,361	\$42,486	23.65%	\$7,000	-83.52%	\$7,000	0.00%	\$7,000	0.00%
Support Costs	(\$3,138,312)	(\$2,272,901)	-27.58%	(\$2,308,604)	1.57%	(\$2,175,871)	-5.75%	(\$2,175,871)	0.00%
Total Expenditures	\$114,913,639	\$105,746,021	-7.98%	\$108,533,111	2.64%	\$112,540,733	3.69%	\$111,780,408	-0.68%
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	\$19,405	\$719,371	3607.14%	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!
Transfers Out & Other Uses	\$1,262,098	\$1,230,000	-2.54%	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!
Total Expenditures & Uses	\$116,175,737	\$106,976,021	-9.92%	\$108,533,111	1.46%	\$112,540,733	3.69%	\$111,780,408	-0.68%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$379,185)	\$11,957,114	-3253.37%	(\$1,380,694)	-111.55%	(\$9,262,778)	570.88%	(\$7,777,453)	-16.04%
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	\$16,107,206	\$15,728,021	-2.35%	\$27,685,135	76.02%	\$26,304,441	-4.99%	\$17,041,663	-35.21%
Ending Balance	\$15,728,021	\$27,685,135	76.02%	\$26,304,441	-4.99%	\$17,041,663	-35.21%	\$9,264,210	-45.64%
Reserve Amounts:									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$228,868	\$254,609		\$254,609		\$254,609		\$254,609	
Designated for Economic Uncert.	\$5,400,000	\$8,550,154		\$8,790,673		\$8,706,166		\$8,589,358	
Prepaid Expenditures	\$152,823	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$0	\$0		\$0		\$0		\$0	
Unrestricted Carry Over Balances	\$3,824,075	\$4,018,467		\$3,574,722		\$1,586,160		\$395,243	
Reserve for Ed Jobs funded expenses	\$6,097,255	\$4,300,000		\$4,300,000		\$0		\$0	
Reserve for 2012/13-2013/14 Expenses	\$0	\$10,536,905		\$9,359,437		\$6,469,728		\$0	
Unappropriated	(\$0)	\$0		\$0		\$0		\$0	
Total EFB	\$15,728,021	\$27,685,135		\$26,304,441		\$17,041,663		\$9,264,210	

5-Mar

**Hemet Unified School District**  
**2011-12 First Interim Multi-Year Projections**  
**Restricted General Fund**

DESCRIPTION	Audited Actuals 2009-10	Unaudited Acutals 2010-11	Percent of Change over PY	First Interim 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
<b>REVENUES</b>									
REVENUE LIMIT	\$4,409,100	\$4,214,985	-4.40%	\$4,567,127	8.35%	\$4,567,127	0.00%	\$4,567,127	0.00%
FEDERAL	\$20,965,495	\$16,901,630	-19.38%	\$20,897,242	23.64%	\$14,777,445	-29.29%	\$14,777,445	0.00%
STATE	\$7,517,028	\$7,480,279	-0.49%	\$7,481,039	0.01%	\$7,481,039	0.00%	\$7,481,039	0.00%
LOCAL	\$19,867,348	\$18,526,700	-6.75%	\$19,885,263	7.33%	\$19,885,263	0.00%	\$19,885,263	0.00%
CONTRIBUTIONS	\$8,638,343	\$9,830,292	13.80%	\$12,253,020	24.65%	\$13,728,020	12.04%	\$13,003,020	-5.28%
REVENUE TOTALS	\$61,397,314	\$56,953,886	-7.24%	\$65,083,691	14.27%	\$60,438,894	-7.14%	\$59,713,894	-1.20%
<b>EXPENDITURES</b>									
Certificated Salaries	\$19,485,657	\$19,268,520	-1.11%	\$18,250,076	-5.29%	\$16,584,520	-9.13%	\$16,260,126	-1.96%
Classified Salaries	\$16,033,305	\$15,726,624	-1.91%	\$16,318,291	3.76%	\$16,579,384	1.60%	\$15,666,289	-5.51%
Benefits	\$11,144,686	\$10,995,496	-1.34%	\$11,702,835	6.43%	\$11,267,354	-3.72%	\$10,848,153	-3.72%
Books & Supplies	\$3,872,098	\$3,980,966	2.81%	\$8,088,975	103.19%	\$5,432,099	-32.85%	\$5,461,250	0.54%
Contracts & Services	\$5,393,038	\$5,775,343	7.09%	\$5,314,152	-7.99%	\$5,393,864	1.50%	\$5,474,772	1.50%
Capital Outlay	\$601,117	\$1,174,090	95.32%	\$1,316,327	12.11%	\$50,000	-96.20%	\$50,000	0.00%
Other Outgo	\$4,566,057	\$4,382,472	-4.02%	\$4,379,426	-0.07%	\$4,379,426	0.00%	\$4,379,426	0.00%
Support Costs	\$2,693,158	\$1,826,324	-32.19%	\$1,795,871	-1.67%	\$1,795,871	0.00%	\$1,795,871	0.00%
Total Expenditures	\$63,789,116	\$63,129,835	-1.03%	\$67,165,953	6.39%	\$61,482,518	-8.46%	\$59,935,887	-2.52%
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	\$166,905	\$958,731	474.42%	\$765,413	-20.16%	\$321,993	-57.93%	\$321,993	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	\$63,993,235	0.32%	\$67,265,953	5.11%	\$61,582,518	-8.45%	\$60,035,887	-2.51%
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>									
	(\$2,224,897)	(\$6,080,618)	173.30%	(\$1,416,849)	-76.70%	(\$821,631)	-42.01%	\$0	-100.00%
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	\$12,756,782	\$10,531,885	-17.44%	\$4,451,267	-57.74%	\$3,034,418	-31.83%	\$2,212,787	-27.08%
Ending Balance	\$10,531,885	\$4,451,267	-57.74%	\$3,034,418	-31.83%	\$2,212,787	-27.08%	\$2,212,787	0.00%
<b>Reserve Amounts:</b>									
Revolving Cash	\$0	\$0		\$0		\$0		\$0	
Stores	\$0	\$0		\$0		\$0		\$0	
<b>Designated for Economic Uncert.</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	
Prepaid Expenditures	\$0	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$8,700,087	\$4,152,438		\$1,962,746		\$2,096,601		\$2,096,601	
RDA	\$1,535,768	\$198,678		\$198,678		\$0		\$0	
Transportation	\$296,030	\$0		\$0		\$0		\$0	
Spec Ed Low Incidence Equip	\$0	\$100,151		\$116,186		\$116,186		\$116,186	
Spec Ed Mental Health	\$0	\$0		\$756,808					
Unappropriated	\$0	\$0		\$0		\$0		\$0	
11/28/2011 Total EFB	\$10,531,885	\$4,451,267		\$3,034,418		\$2,212,787		\$2,212,787	



**Hemet Unified School District**  
**2011-12 First Interim Multi-Year Projections**  
**Combined General Fund**

DESCRIPTION	Audited Actuals 2009-10	Unaudited Actuals 2010-11	Percent of Change over PY	First Interim 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%		0.00%		0.00%		0.00%	
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	20,811.17	20,619.20	-0.92%	20,311.32	-1.49%	20,311.32	0.00%	0.00	-100.00%
<b>REVENUES</b>									
REVENUE LIMIT	\$109,222,026	\$110,995,111	1.62%	\$105,843,196	-4.64%	\$104,393,824	-1.37%	\$104,393,824	0.00%
FEDERAL	\$22,358,513	\$18,409,943	-17.66%	\$22,132,942	20.22%	\$16,013,145	-27.65%	\$16,013,145	0.00%
STATE	\$22,243,749	\$23,110,495	3.90%	\$20,162,509	-12.76%	\$19,942,419	-1.09%	\$19,942,419	0.00%
LOCAL	\$23,350,173	\$22,652,101	-2.99%	\$24,097,461	6.38%	\$23,367,461	-3.03%	\$23,367,461	0.00%
CONTRIBUTIONS	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	\$177,174,461	\$175,167,650	-1.13%	\$172,236,108	-1.67%	\$163,716,849	-4.95%	\$163,716,849	0.00%
<b>EXPENDITURES</b>									
Certificated Salaries	\$85,727,177	\$78,171,074	-8.81%	\$77,259,762	-1.17%	\$78,465,091	1.56%	\$76,930,313	-1.96%
Classified Salaries	\$30,729,714	\$29,348,293	-4.50%	\$29,841,248	1.68%	\$30,318,708	1.60%	\$29,725,491	-1.96%
Benefits	\$33,109,343	\$30,663,486	-7.39%	\$31,975,946	4.28%	\$32,267,255	0.91%	\$31,896,546	-1.15%
Books & Supplies	\$6,371,214	\$6,381,507	0.16%	\$11,038,060	72.97%	\$8,381,184	-24.07%	\$8,310,335	-0.85%
Contracts & Services	\$17,924,832	\$18,903,850	5.46%	\$20,275,341	7.26%	\$20,534,587	1.28%	\$20,797,184	1.28%
Capital Outlay	\$685,211	\$1,429,265	108.59%	\$1,435,014	0.40%	\$50,000	-96.52%	\$50,000	0.00%
Other Outgo	\$4,600,418	\$4,424,958	-3.81%	\$4,386,426	-0.87%	\$4,386,426	0.00%	\$4,386,426	0.00%
Support Costs	(\$445,154)	(\$446,577)	0.32%	(\$512,733)	14.81%	(\$380,000)	-25.89%	(\$380,000)	0.00%
Total Expenditures	\$178,702,755	\$168,875,856	-5.50%	\$175,699,064	4.04%	\$174,023,251	-0.95%	\$171,716,295	-1.33%
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	\$186,310	\$1,678,102	800.70%	\$765,413	-54.39%	\$321,993	-57.93%	\$321,993	0.00%
Transfers Out & Other Uses	\$1,262,098	\$2,093,400	65.87%	\$100,000	-95.22%	\$100,000	0.00%	\$100,000	0.00%
Total Expenditures & Uses	\$179,964,853	\$170,969,256	-5.00%	\$175,799,064	2.82%	\$174,123,251	-0.95%	\$171,816,295	-1.32%
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$2,604,082)</b>	<b>\$5,876,496</b>	<b>-325.66%</b>	<b>(\$2,797,543)</b>	<b>-147.61%</b>	<b>(\$10,084,409)</b>	<b>260.47%</b>	<b>(\$7,777,453)</b>	<b>-22.88%</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	\$28,863,988	\$26,259,906	-9.02%	\$32,136,402	22.38%	\$29,338,859	-8.71%	\$19,254,450	-34.37%
Ending Balance	\$26,259,906	\$32,136,402	22.38%	\$29,338,859	-8.71%	\$19,254,450	-34.37%	\$11,476,997	-40.39%
Reserve Amounts:									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$228,868	\$254,609		\$254,609		\$254,609		\$254,609	
Designated for Economic Uncert.	\$5,400,000	\$8,550,154		\$8,790,673		\$8,706,166		\$8,589,358	
Prepaid Expenditures	\$152,823	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$8,700,087	\$4,152,438		\$1,962,746		\$2,096,601		\$2,096,601	
Designated - Unrestricted Carry Over	\$3,824,075	\$4,018,467		\$3,574,722		\$1,586,160		\$395,243	
Designated - Restricted Resources	\$1,535,768	\$198,678		\$198,678		\$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	\$10,536,905		\$9,359,437		\$6,469,728		\$0	
Unappropriated	\$0	\$0		\$0		\$0		\$0	
Total EFB	\$25,963,876	\$32,036,251		\$28,465,865		\$19,138,264		\$11,360,811	
% of Reserve (97890)	3.00%	5.00%		5.00%		5.00%		5.00%	

Hemet Unified School District

Multi-year Projection Assumptions - 2011-12 First Interim

Combined General Fund	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX	Total Expense Change	Rev Limit 80XX	Federal 81XX-82XX	State 83XX-85XX	Local 86XX-87XX	Transfers In 89XX	Total Revenue Change
<b>2011-12</b>	<b>77,259,762</b>	<b>29,841,248</b>	<b>31,975,946</b>	<b>11,038,060</b>	<b>20,275,341</b>	<b>1,435,014</b>	<b>3,973,693</b>	<b>175,799,064</b>	<b>105,843,196</b>	<b>22,132,942</b>	<b>20,162,509</b>	<b>24,097,461</b>	<b>765,413</b>	<b>173,001,521</b>
<b>2012-13 Adjustments</b>														
<i>List separately:</i>								0						0
COLA								0						0
COLA Deficits								0						0
ADA Growth/(Decline)								0	(1,449,372)					(1,449,372)
Step & Column	1,205,329	477,460	291,309					1,974,098						0
Carry Over/One-Time Rev/Exp				(2,656,876)		(1,385,014)		(4,041,890)		(1,900,000)	(220,090)	(730,000)	(443,420)	(3,293,510)
Ed Jobs	(1,926,730)	(985,564)	(1,033,852)				(194,208)	(4,140,354)		(4,219,797)				(4,219,797)
Ed Jobs to F03 or Spec Ed	1,926,730	985,564	1,033,852					3,946,146						0
Increased Costs/Rate Increase					259,246			259,246						0
Indirect Costs/Debt Payments/Tx Out							326,941	326,941						0
<b>2012-13 TOTALS</b>	<b>78,465,091</b>	<b>30,318,708</b>	<b>32,267,255</b>	<b>8,381,184</b>	<b>20,534,587</b>	<b>50,000</b>	<b>4,106,426</b>	<b>174,123,251</b>	<b>104,393,824</b>	<b>16,013,145</b>	<b>19,942,419</b>	<b>23,367,461</b>	<b>321,993</b>	<b>164,038,842</b>
<b>2013-14 Adjustments</b>														
<i>List separately:</i>								0						0
COLA								0						0
COLA Deficit								0						0
ADA Growth/(Decline)								0						0
Step & Column	1,255,441	485,099	304,542					2,045,082						0
Carry Over/One-Time Rev/Exp				(70,849)				(70,849)						0
Library Techs from Title I C/O		(588,619)	(280,150)					(868,769)						0
Library Techs to F03		588,619	280,150					868,769						0
Increased Costs/Rate Increase					262,597			262,597						0
Budget Plan (Proposed 3.5% salary)	(2,790,219)	(1,078,316)	(675,251)					(4,543,786)						0
<b>2013-14 TOTALS</b>	<b>76,930,313</b>	<b>29,725,491</b>	<b>31,896,546</b>	<b>8,310,335</b>	<b>20,797,184</b>	<b>50,000</b>	<b>4,106,426</b>	<b>171,816,295</b>	<b>104,393,824</b>	<b>16,013,145</b>	<b>19,942,419</b>	<b>23,367,461</b>	<b>321,993</b>	<b>164,038,842</b>

## SUMMARY OF ASSUMPTIONS

2011-12 to 2013-14

First Interim

School District Name: Hemet USD

	2011-12	2012-13	2013-14
<b>Budget Solutions</b>			
Total Needed	\$ 6,000,000.00	\$ 6,165,000.00	\$ 10,665,000.00
Total Approved/Finalized	\$ 6,000,000.00	\$ -	\$ -
<b>Status of Negotiations (e.g. settled, negotiating, impasse, mediation, fact finding)</b>			
Certificated	settled		
Classified	settled		
<b>Projected Enrollment</b>			
District K-12 (include NPS & Community Day)	21,471	21,471	21,471
Charter School	516	516	516
<b>Projected P-2 ADA</b>			
District K-12 (Form AI, lines 1-4, Col. C)	20,311.32	20,311.32	20,311.32
County Supplement	80.23	80.23	80.23
Charter School	474.11	474.11	474.11
<b>Projected Revenue Limit ADA</b>			
District K-12 (Form AI, lines 1-4, Col. D)	20,531.98	20,311.32	20,311.32
County Supplement	80.23	80.23	80.23
Charter School	474.11	474.11	474.11
<b>Revenue Limit COLA</b>			
	2.24%	0.00%	0.00%
<b>Categorical COLA</b>			
	2.24%	0.00%	0.00%
<b>Deficit</b>			
	80.246%	80.246%	80.246%
<b>Per ADA Reduction</b>			
	\$ 260	\$ 260	\$ 260
<b>Step/Column Increase</b>			
Certificated (Salaries only)	\$ 1,216,690	\$ 1,205,329	\$ 1,255,441
Classified (Salaries only)	\$ 469,940	\$ 477,460	\$ 485,099
<b>Staffing Change from Prior Year (Include New Schools Opening)</b>			
Number of Teachers (Increase/Decrease)	4	0	0
Certificated (Salaries only)	\$ 224,000	\$ -	\$ -
Classified (Salaries only)	\$ 500,000	\$ -	\$ -
Management (Salaries only)	\$ -	\$ -	\$ -
<b>Negotiated/Projected Salaries and Benefits Changes (Increase/Decrease)</b>			
Certificated Salaries	\$ -	\$ -	\$ (2,790,219)
Classified Salaries	\$ -	\$ -	\$ (1,078,316)
Health/Welfare Benefits	\$ -	\$ -	\$ -
<b>Number of New Schools Opening</b>			
Cost of Operations for New Schools (Objects 4XXX-6XXX)	\$ -	\$ -	\$ -

**Please submit a signed Commitment to Fiscal Solvency along with a detailed list of planned 2012-13 budget reductions with the district’s First Interim Financial Report.**

**Sample Commitment to Fiscal Solvency**

**Hemet Unified School District**

The Governing Board recognizes its responsibility to plan for and maintain the fiscal solvency of the District for the current and two subsequent fiscal years. Therefore, the District submits the attached detailed list of ongoing, or as noted, one-time, budget reductions for 2012-13 totaling \$5,800,000. The multi-year financial projections include unspecified reductions totaling \$4,500,000 in 2013-14. The District will implement these reductions in order to maintain fiscal solvency, and will submit an updated, detailed list of Board-approved ongoing budget reductions for 2012-13 with the 2011-12 Second Interim Financial Report.

\_\_\_\_\_

Board Clerk

\_\_\_\_\_

Date

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

No.	Reduction Description	Status	2012-13	2013-14
1	Furlough days and salary rollbacks (all staff)	ongoing-negotiable	\$ 5,800,000	\$ 5,800,000
2	3.5% salary reductions (all staff)	one-time-negotiable		\$4,300,000
3				
4				
5				
	Total Planned Reductions (as of 1st Interim)		5,800,000	10,300,000
	Total Planned Reductions (as of July 1 Budget)		5,800,000	5,800,000
	Change from Adopted Budget		-0-	4,300,000



# **First Interim State SACS Forms**

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

**Business Services**

December 6, 2011

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

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: December 06, 2011

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

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Pam Buckhout

Telephone: 951-765-5100

Title: Director, Fiscal Services

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

**Criteria and Standards Review Summary**

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

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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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



<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2010-11) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	100,538,409.00	107,384,018.00	8,957,264.44	101,276,069.00	(6,107,949.00)	-5.7%
2) Federal Revenue		8100-8299	1,235,700.00	1,235,700.00	874,863.00	1,235,700.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,712,075.00	13,712,075.00	2,588,373.01	12,681,470.00	(1,030,605.00)	-7.5%
4) Other Local Revenue		8600-8799	2,620,911.00	2,620,911.00	832,665.92	4,212,198.00	1,591,287.00	60.7%
5) TOTAL, REVENUES			118,107,095.00	124,952,704.00	13,253,166.37	119,405,437.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	57,100,244.00	57,227,686.00	12,708,569.16	59,009,686.00	(1,782,000.00)	-3.1%
2) Classified Salaries		2000-2999	13,982,000.00	13,913,957.00	4,166,834.52	13,522,957.00	391,000.00	2.8%
3) Employee Benefits		3000-3999	20,226,545.00	20,175,469.00	6,308,436.39	20,273,111.00	(97,642.00)	-0.5%
4) Books and Supplies		4000-4999	2,409,849.00	2,810,407.00	709,650.67	2,949,085.00	(138,678.00)	-4.9%
5) Services and Other Operating Expenditures		5000-5999	14,725,259.00	14,952,779.00	6,120,491.41	14,961,189.00	(8,410.00)	-0.1%
6) Capital Outlay		6000-6999	0.00	65,917.00	312.46	118,687.00	(52,770.00)	-80.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,286,976.00)	(2,276,296.00)	(814,387.54)	(2,308,604.00)	32,308.00	-1.4%
9) TOTAL, EXPENDITURES			106,163,921.00	106,876,919.00	29,199,907.07	108,533,111.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,943,174.00	18,075,785.00	(15,946,740.70)	10,872,326.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,229,906.00	1,229,906.00	0.00	0.00	1,229,906.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,544,671.00)	(11,544,671.00)	(9,613,300.00)	(12,253,020.00)	(708,349.00)	6.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,774,577.00)	(12,774,577.00)	(9,613,300.00)	(12,253,020.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(831,403.00)	5,301,208.00	(25,560,040.70)	(1,380,694.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,739,600.00	27,685,134.92		27,685,134.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,739,600.00	27,685,134.92		27,685,134.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,739,600.00	27,685,134.92		27,685,134.92		
2) Ending Balance, June 30 (E + F1e)			24,908,197.00	32,986,342.92		26,304,440.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	263,230.00	263,230.00		254,609.22		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
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	14,752,999.00	24,161,639.92		17,234,158.70		
Site Discretionary Carry Over - 0001	0000	9780		796,387.87				
Star Testing Carry Over - 0010	0000	9780		33,576.52				
Business Summit - 0014	0000	9780		6,761.76				
Equipment Replacement - 0301	0000	9780		592,965.24				
MAA - 0310	0000	9780		1,758,335.13				
E-Rate/IT Projects - 0390	0000	9780		379,140.11				
Site Donations Carry Over - 0600	0000	9780		4,935.44				
ROTC Carry Over - 0605	0000	9780		1,454.83				
Unclaimed Property - 0800	0000	9780		51,688.29				
12/13 & 13/14 Debt Reserve	0000	9780		3,000,000.00				
12/ & 12/14 Tchrs, Cnslrs, Spec Ed IA'	0000	9780		4,300,000.00				
12/13 & 13/14 Library/Health Techs	0000	9780		2,000,000.00				
12/13 & 13/14 Deficit Spending	0000	9780		10,797,825.89				
Site Lottery Carry Over	1100	9780		438,568.84				
Site Discretionary - 0001	0000	9780				798,133.00		
STAR Testing - 0010	0000	9780				33,577.00		
Business Summit - 0014	0000	9780				6,762.00		
Equipment Replacement	0000	9780				557,626.00		
MAA - 0310	0000	9780				1,190,429.00		
Donations Carry Over- 0600	0000	9780				493,003.00		
ROTC - 0605	0000	9780				4,935.00		
Unclaimed Property - 0800	0000	9780				51,688.00		
12/13 & 13/14 Tchrs, Cnslrs, SpEd IA	0000	9780				4,300,000.00		
12/13 & 13/14Library/Health Techs	0000	9780				1,277,024.00		
12/13 & 13/14 Debt	0000	9780				3,000,000.00		
12/13 & 13/14 Deficit Spending	0000	9780				5,082,412.86		
Lottery Carry Over	1100	9780				438,568.84		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,536,473.00	8,536,473.00		8,790,673.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Unassigned/Unappropriated Amount		9790	1,330,495.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	84,703,621.00	91,549,230.00	9,927,561.00	85,405,259.00	(6,143,971.00)	-6.7%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	(80,391.00)	(80,391.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	380,593.00	380,593.00	0.00	380,593.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	466.40	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	20,160,519.00	20,160,519.00	0.00	20,160,519.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,188,448.00	1,188,448.00	1,076,074.76	1,188,448.00	0.00	0.0%
Prior Years' Taxes		8043	3,238,257.00	3,238,257.00	2,346,437.80	3,238,257.00	0.00	0.0%
Supplemental Taxes		8044	193,887.00	193,887.00	61,919.27	193,887.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,813,123.00)	(4,813,123.00)	0.00	(4,563,469.00)	249,654.00	-5.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	112,000.00	112,000.00	0.00	22,750.00	(89,250.00)	-79.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			105,164,202.00	112,009,811.00	13,412,459.23	105,945,853.00	(6,063,958.00)	-5.4%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(4,499,533.00)	(4,499,533.00)	(4,499,533.00)	(4,567,127.00)	(67,594.00)	1.5%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	347,046.00	347,046.00	152,053.21	372,888.00	25,842.00	7.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(473,306.00)	(473,306.00)	(107,715.00)	(475,545.00)	(2,239.00)	0.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			100,538,409.00	107,384,018.00	8,957,264.44	101,276,069.00	(6,107,949.00)	-5.7%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	35,700.00	35,700.00	0.00	35,700.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	1,200,000.00	1,200,000.00	874,863.00	1,200,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,235,700.00</b>	<b>1,235,700.00</b>	<b>874,863.00</b>	<b>1,235,700.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,343,662.00	3,343,662.00	1,078,765.00	3,343,662.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	220,090.00	220,090.00	220,090.00	New
Lottery - Unrestricted and Instructional Materials		8560	2,405,037.00	2,405,037.00	36,184.01	2,405,037.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	7,963,376.00	7,963,376.00	1,253,334.00	6,712,681.00	(1,250,695.00)	-15.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>13,712,075.00</b>	<b>13,712,075.00</b>	<b>2,588,373.01</b>	<b>12,681,470.00</b>	<b>(1,030,605.00)</b>	<b>-7.5%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	35.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	240,000.00	240,000.00	64,207.25	240,000.00	0.00	0.0%
Interest		8660	210,000.00	210,000.00	32,440.86	210,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	650,000.00	672,000.00	25,056.57	1,515,420.00	843,420.00	125.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,520,911.00	1,498,911.00	710,926.24	2,246,778.00	747,867.00	49.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,620,911.00</b>	<b>2,620,911.00</b>	<b>832,665.92</b>	<b>4,212,198.00</b>	<b>1,591,287.00</b>	<b>60.7%</b>
<b>TOTAL, REVENUES</b>			<b>118,107,095.00</b>	<b>124,952,704.00</b>	<b>13,253,166.37</b>	<b>119,405,437.00</b>	<b>(5,547,267.00)</b>	<b>-4.4%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	50,181,058.00	50,328,535.00	10,383,745.63	51,685,535.00	(1,357,000.00)	-2.7%
Certificated Pupil Support Salaries		1200	1,071,096.00	1,059,253.00	276,463.46	1,219,253.00	(160,000.00)	-15.1%
Certificated Supervisors' and Administrators' Salaries		1300	5,847,980.00	5,719,137.00	2,024,313.57	5,984,137.00	(265,000.00)	-4.6%
Other Certificated Salaries		1900	110.00	120,761.00	24,046.50	120,761.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>57,100,244.00</b>	<b>57,227,686.00</b>	<b>12,708,569.16</b>	<b>59,009,686.00</b>	<b>(1,782,000.00)</b>	<b>-3.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	326,430.00	313,878.00	140,542.17	313,878.00	0.00	0.0%
Classified Support Salaries		2200	3,782,633.00	3,757,013.00	1,186,507.13	3,461,013.00	296,000.00	7.9%
Classified Supervisors' and Administrators' Salaries		2300	2,728,788.00	2,704,598.00	902,013.21	2,704,598.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,348,633.00	5,346,968.00	1,570,268.12	5,296,968.00	50,000.00	0.9%
Other Classified Salaries		2900	1,795,516.00	1,791,500.00	367,503.89	1,746,500.00	45,000.00	2.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>13,982,000.00</b>	<b>13,913,957.00</b>	<b>4,166,834.52</b>	<b>13,522,957.00</b>	<b>391,000.00</b>	<b>2.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,706,104.00	4,715,234.00	1,039,716.37	4,810,734.00	(95,500.00)	-2.0%
PERS		3201-3202	2,318,362.00	2,319,119.00	695,071.22	2,248,119.00	71,000.00	3.1%
OASDI/Medicare/Alternative		3301-3302	1,851,867.00	1,845,563.00	468,917.95	1,747,863.00	97,700.00	5.3%
Health and Welfare Benefits		3401-3402	8,521,765.00	8,480,464.00	3,345,638.72	8,524,464.00	(44,000.00)	-0.5%
Unemployment Insurance		3501-3502	1,144,413.00	1,143,307.00	277,973.80	1,245,507.00	(102,200.00)	-8.9%
Workers' Compensation		3601-3602	1,258,168.00	1,256,971.00	298,363.82	1,274,771.00	(17,800.00)	-1.4%
OPEB, Allocated		3701-3702	133,681.00	131,235.00	35,721.45	131,235.00	0.00	0.0%
OPEB, Active Employees		3751-3752	219,238.00	213,129.00	65,487.55	194,129.00	19,000.00	8.9%
PERS Reduction		3801-3802	72,947.00	70,447.00	82,714.74	96,289.00	(25,842.00)	-36.7%
Other Employee Benefits		3901-3902	0.00	0.00	(1,169.23)	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>20,226,545.00</b>	<b>20,175,469.00</b>	<b>6,308,436.39</b>	<b>20,273,111.00</b>	<b>(97,642.00)</b>	<b>-0.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	30,000.00	237,503.00	118,737.55	237,503.00	0.00	0.0%
Books and Other Reference Materials		4200	3,000.00	11,426.00	6,467.04	11,426.00	0.00	0.0%
Materials and Supplies		4300	2,356,875.00	2,479,252.00	558,535.38	2,616,262.00	(137,010.00)	-5.5%
Noncapitalized Equipment		4400	19,974.00	82,226.00	25,910.70	83,894.00	(1,668.00)	-2.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,409,849.00</b>	<b>2,810,407.00</b>	<b>709,650.67</b>	<b>2,949,085.00</b>	<b>(138,678.00)</b>	<b>-4.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	124,659.00	130,091.00	48,648.09	130,091.00	0.00	0.0%
Dues and Memberships		5300	34,999.00	44,342.00	29,850.50	44,342.00	0.00	0.0%
Insurance		5400-5450	800,000.00	824,584.00	793,814.46	831,584.00	(7,000.00)	-0.8%
Operations and Housekeeping Services		5500	4,145,882.00	4,175,986.00	1,356,527.37	4,175,986.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	822,175.00	866,990.00	236,202.89	866,990.00	0.00	0.0%
Transfers of Direct Costs		5710	900,001.00	868,048.00	94,114.84	868,048.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(43,353.00)	(43,853.00)	(2,295.78)	(43,853.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,767,867.00	6,932,026.00	3,249,134.36	6,933,436.00	(1,410.00)	0.0%
Communications		5900	1,173,029.00	1,154,565.00	314,494.68	1,154,565.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>14,725,259.00</b>	<b>14,952,779.00</b>	<b>6,120,491.41</b>	<b>14,961,189.00</b>	<b>(8,410.00)</b>	<b>-0.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	65,417.00	312.46	65,417.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	500.00	0.00	53,270.00	(52,770.00)	-10554.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>65,917.00</b>	<b>312.46</b>	<b>118,687.00</b>	<b>(52,770.00)</b>	<b>-80.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>7,000.00</b>	<b>7,000.00</b>	<b>0.00</b>	<b>7,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,765,406.00)	(1,763,563.00)	(814,387.54)	(1,795,871.00)	32,308.00	-1.8%
Transfers of Indirect Costs - Interfund		7350	(521,570.00)	(512,733.00)	0.00	(512,733.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,286,976.00)</b>	<b>(2,276,296.00)</b>	<b>(814,387.54)</b>	<b>(2,308,604.00)</b>	<b>32,308.00</b>	<b>-1.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>106,163,921.00</b>	<b>106,876,919.00</b>	<b>29,199,907.07</b>	<b>108,533,111.00</b>	<b>(1,656,192.00)</b>	<b>-1.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	724,500.00	724,500.00	0.00	0.00	724,500.00	100.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	505,406.00	505,406.00	0.00	0.00	505,406.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,229,906.00	1,229,906.00	0.00	0.00	1,229,906.00	100.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(11,544,671.00)	(11,544,671.00)	(9,613,300.00)	(12,253,020.00)	(708,349.00)	6.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,544,671.00)	(11,544,671.00)	(9,613,300.00)	(12,253,020.00)	(708,349.00)	6.1%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(12,774,577.00)	(12,774,577.00)	(9,613,300.00)	(12,253,020.00)	521,557.00	-4.1%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	4,499,533.00	4,499,533.00	4,499,533.00	4,567,127.00	67,594.00	1.5%
2) Federal Revenue		8100-8299	19,742,477.00	20,537,419.00	5,324,693.87	20,897,242.00	359,823.00	1.8%
3) Other State Revenue		8300-8599	7,372,096.00	8,214,932.00	2,872,549.94	7,481,039.00	(733,893.00)	-8.9%
4) Other Local Revenue		8600-8799	18,800,492.00	18,944,494.00	1,074,975.07	19,885,263.00	940,769.00	5.0%
5) TOTAL, REVENUES			50,414,598.00	52,196,378.00	13,771,751.88	52,830,671.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	18,054,555.00	18,199,853.00	3,794,262.13	18,250,076.00	(50,223.00)	-0.3%
2) Classified Salaries		2000-2999	15,722,750.00	15,999,671.00	4,237,444.68	16,318,291.00	(318,620.00)	-2.0%
3) Employee Benefits		3000-3999	11,303,333.00	11,447,263.00	3,557,031.07	11,702,835.00	(255,572.00)	-2.2%
4) Books and Supplies		4000-4999	7,335,039.00	7,690,810.00	2,511,519.55	8,088,975.00	(398,165.00)	-5.2%
5) Services and Other Operating Expenditures		5000-5999	4,549,729.00	5,825,256.00	2,148,174.75	5,314,152.00	511,104.00	8.8%
6) Capital Outlay		6000-6999	125,398.00	872,907.00	112,350.98	1,316,327.00	(443,420.00)	-50.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,379,425.00	4,379,426.00	2,542,652.73	4,379,426.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,765,406.00	1,763,563.00	814,387.54	1,795,871.00	(32,308.00)	-1.8%
9) TOTAL, EXPENDITURES			63,235,635.00	66,178,749.00	19,717,823.43	67,165,953.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,821,037.00)	(13,982,371.00)	(5,946,071.55)	(14,335,282.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	303,030.00	321,993.00	0.00	321,993.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	443,420.00	443,420.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	11,544,671.00	11,544,671.00	9,613,300.00	12,253,020.00	708,349.00	6.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,747,701.00	11,766,664.00	9,613,300.00	12,918,433.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,073,336.00)	(2,215,707.00)	3,667,228.45	(1,416,849.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,750,257.00	4,451,267.22		4,451,267.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,750,257.00	4,451,267.22		4,451,267.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,750,257.00	4,451,267.22		4,451,267.22		
2) Ending Balance, June 30 (E + F1e)			2,676,921.00	2,235,560.22		3,034,418.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,676,921.00	2,235,560.36		3,034,418.36		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.14)		(0.14)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	4,499,533.00	4,499,533.00	4,499,533.00	4,567,127.00	67,594.00	1.5%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			4,499,533.00	4,499,533.00	4,499,533.00	4,567,127.00	67,594.00	1.5%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,228,058.00	4,274,493.00	0.00	4,274,493.00	0.00	0.0%
Special Education Discretionary Grants		8182	190,971.00	190,971.00	0.00	190,971.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,059,587.00	1,170,077.00	108,346.89	1,170,077.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	12,804,915.00	13,359,179.00	5,069,516.41	13,347,313.00	(11,866.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	147,435.00	148,167.00	0.00	148,167.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	1,311,511.00	1,394,532.00	146,830.57	1,766,221.00	371,689.00	26.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>19,742,477.00</b>	<b>20,537,419.00</b>	<b>5,324,693.87</b>	<b>20,897,242.00</b>	<b>359,823.00</b>	<b>1.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,009,840.00	1,009,840.00	282,670.00	488,012.00	(521,828.00)	-51.7%
Economic Impact Aid	7090-7091	8311	2,293,924.00	2,293,924.00	458,785.00	2,293,924.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	491,762.00	491,762.00	137,651.00	237,647.00	(254,115.00)	-51.7%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	379,173.00	379,173.00	52,084.39	421,223.00	42,050.00	11.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	114,639.00	324,602.00	187,076.32	324,602.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,082,758.00	3,715,631.00	1,754,283.23	3,715,631.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,372,096.00</b>	<b>8,214,932.00</b>	<b>2,872,549.94</b>	<b>7,481,039.00</b>	<b>(733,893.00)</b>	<b>-8.9%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	2,200,000.00	2,200,000.00	320.88	2,200,000.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	50,000.00	50,000.00	45,853.55	60,000.00	10,000.00	20.0%
Transportation Services	7230, 7240	8677	7,697,706.00	7,697,706.00	0.00	8,676,200.00	978,494.00	12.7%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	498,063.00	1,034,186.00	117,541.64	986,461.00	(47,725.00)	-4.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	8,354,723.00	7,962,602.00	911,259.00	7,962,602.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>18,800,492.00</b>	<b>18,944,494.00</b>	<b>1,074,975.07</b>	<b>19,885,263.00</b>	<b>940,769.00</b>	<b>5.0%</b>
<b>TOTAL, REVENUES</b>			<b>50,414,598.00</b>	<b>52,196,378.00</b>	<b>13,771,751.88</b>	<b>52,830,671.00</b>	<b>634,293.00</b>	<b>1.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	13,342,419.00	13,580,332.00	2,713,869.92	13,258,866.00	321,466.00	2.4%
Certificated Pupil Support Salaries		1200	3,395,205.00	3,228,596.00	630,214.23	3,600,285.00	(371,689.00)	-11.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,021,813.00	1,056,776.00	341,485.56	1,056,776.00	0.00	0.0%
Other Certificated Salaries		1900	295,118.00	334,149.00	108,692.42	334,149.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>18,054,555.00</b>	<b>18,199,853.00</b>	<b>3,794,262.13</b>	<b>18,250,076.00</b>	<b>(50,223.00)</b>	<b>-0.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,856,350.00	5,150,207.00	1,072,205.23	5,150,207.00	0.00	0.0%
Classified Support Salaries		2200	7,781,856.00	7,808,785.00	2,278,372.07	8,127,405.00	(318,620.00)	-4.1%
Classified Supervisors' and Administrators' Salaries		2300	600,785.00	612,023.00	234,478.90	612,023.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	882,084.00	872,612.00	289,026.90	872,612.00	0.00	0.0%
Other Classified Salaries		2900	1,601,675.00	1,556,044.00	363,361.58	1,556,044.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>15,722,750.00</b>	<b>15,999,671.00</b>	<b>4,237,444.68</b>	<b>16,318,291.00</b>	<b>(318,620.00)</b>	<b>-2.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,431,880.00	1,520,966.00	297,693.97	1,493,666.00	27,300.00	1.8%
PERS		3201-3202	2,515,755.00	2,571,460.00	674,392.99	2,581,711.00	(10,251.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	1,484,113.00	1,482,034.00	354,134.61	1,562,207.00	(80,173.00)	-5.4%
Health and Welfare Benefits		3401-3402	4,299,612.00	4,275,592.00	1,839,509.77	4,466,235.00	(190,643.00)	-4.5%
Unemployment Insurance		3501-3502	543,827.00	552,127.00	129,212.72	552,127.00	0.00	0.0%
Workers' Compensation		3601-3602	597,862.00	607,321.00	140,916.25	607,321.00	0.00	0.0%
OPEB, Allocated		3701-3702	57,776.00	59,051.00	12,607.60	60,856.00	(1,805.00)	-3.1%
OPEB, Active Employees		3751-3752	150,564.00	155,816.00	46,309.55	155,816.00	0.00	0.0%
PERS Reduction		3801-3802	221,944.00	222,896.00	62,253.61	222,896.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>11,303,333.00</b>	<b>11,447,263.00</b>	<b>3,557,031.07</b>	<b>11,702,835.00</b>	<b>(255,572.00)</b>	<b>-2.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	611,641.00	461,260.00	306,112.95	461,260.00	0.00	0.0%
Books and Other Reference Materials		4200	10,500.00	11,473.00	293.63	11,473.00	0.00	0.0%
Materials and Supplies		4300	4,073,021.00	6,670,586.00	1,898,124.74	7,068,751.00	(398,165.00)	-6.0%
Noncapitalized Equipment		4400	2,629,877.00	537,491.00	306,988.23	537,491.00	0.00	0.0%
Food		4700	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,335,039.00</b>	<b>7,690,810.00</b>	<b>2,511,519.55</b>	<b>8,088,975.00</b>	<b>(398,165.00)</b>	<b>-5.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,369,490.00	1,249,490.00	0.00	1,249,490.00	0.00	0.0%
Travel and Conferences		5200	152,030.00	170,118.00	43,156.33	170,118.00	0.00	0.0%
Dues and Memberships		5300	14,200.00	14,190.00	478.67	14,190.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	59,496.00	70,578.00	21,482.20	70,578.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	792,476.00	706,977.00	203,095.51	706,977.00	0.00	0.0%
Transfers of Direct Costs		5710	(900,001.00)	(868,048.00)	(94,114.84)	(868,048.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,100.00)	(13,244.00)	75.99	(13,244.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,037,138.00	4,432,046.00	1,956,857.30	3,919,804.00	512,242.00	11.6%
Communications		5900	45,000.00	63,149.00	17,143.59	64,287.00	(1,138.00)	-1.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,549,729.00</b>	<b>5,825,256.00</b>	<b>2,148,174.75</b>	<b>5,314,152.00</b>	<b>511,104.00</b>	<b>8.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	48,114.00	48,114.47	48,114.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,498.00	14,546.00	8,393.02	14,546.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	118,900.00	810,247.00	55,843.49	1,253,667.00	(443,420.00)	-54.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>125,398.00</b>	<b>872,907.00</b>	<b>112,350.98</b>	<b>1,316,327.00</b>	<b>(443,420.00)</b>	<b>-50.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,611,537.00	2,611,537.00	1,141,583.40	2,611,537.00	0.00	0.0%
Other Debt Service - Principal		7439	1,767,888.00	1,767,889.00	1,401,069.33	1,767,889.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,379,425.00</b>	<b>4,379,426.00</b>	<b>2,542,652.73</b>	<b>4,379,426.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,765,406.00	1,763,563.00	814,387.54	1,795,871.00	(32,308.00)	-1.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,765,406.00</b>	<b>1,763,563.00</b>	<b>814,387.54</b>	<b>1,795,871.00</b>	<b>(32,308.00)</b>	<b>-1.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>63,235,635.00</b>	<b>66,178,749.00</b>	<b>19,717,823.43</b>	<b>67,165,953.00</b>	<b>(987,204.00)</b>	<b>-1.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	303,030.00	321,993.00	0.00	321,993.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			303,030.00	321,993.00	0.00	321,993.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	443,420.00	443,420.00	New
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	443,420.00	443,420.00	New
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	11,544,671.00	11,544,671.00	9,613,300.00	12,253,020.00	708,349.00	6.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			11,544,671.00	11,544,671.00	9,613,300.00	12,253,020.00	708,349.00	6.1%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			11,747,701.00	11,766,664.00	9,613,300.00	12,918,433.00	(1,151,769.00)	9.8%

2011-12 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	105,037,942.00	111,883,551.00	13,456,797.44	105,843,196.00	(6,040,355.00)	-5.4%
2) Federal Revenue		8100-8299	20,978,177.00	21,773,119.00	6,199,556.87	22,132,942.00	359,823.00	1.7%
3) Other State Revenue		8300-8599	21,084,171.00	21,927,007.00	5,460,922.95	20,162,509.00	(1,764,498.00)	-8.0%
4) Other Local Revenue		8600-8799	21,421,403.00	21,565,405.00	1,907,640.99	24,097,461.00	2,532,056.00	11.7%
5) TOTAL, REVENUES			168,521,693.00	177,149,082.00	27,024,918.25	172,236,108.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	75,154,799.00	75,427,539.00	16,502,831.29	77,259,762.00	(1,832,223.00)	-2.4%
2) Classified Salaries		2000-2999	29,704,750.00	29,913,628.00	8,404,279.20	29,841,248.00	72,380.00	0.2%
3) Employee Benefits		3000-3999	31,529,878.00	31,622,732.00	9,865,467.46	31,975,946.00	(353,214.00)	-1.1%
4) Books and Supplies		4000-4999	9,744,888.00	10,501,217.00	3,221,170.22	11,038,060.00	(536,843.00)	-5.1%
5) Services and Other Operating Expenditures		5000-5999	19,274,988.00	20,778,035.00	8,268,666.16	20,275,341.00	502,694.00	2.4%
6) Capital Outlay		6000-6999	125,398.00	938,824.00	112,663.44	1,435,014.00	(496,190.00)	-52.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,386,425.00	4,386,426.00	2,542,652.73	4,386,426.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(521,570.00)	(512,733.00)	0.00	(512,733.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			169,399,556.00	173,055,668.00	48,917,730.50	175,699,064.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(877,863.00)	4,093,414.00	(21,892,812.25)	(3,462,956.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	303,030.00	321,993.00	0.00	321,993.00	0.00	0.0%
b) Transfers Out		7600-7629	1,329,906.00	1,329,906.00	0.00	100,000.00	1,229,906.00	92.5%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	443,420.00	443,420.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,026,876.00)	(1,007,913.00)	0.00	665,413.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,904,739.00)	3,085,501.00	(21,892,812.25)	(2,797,543.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,489,857.00	32,136,402.14		32,136,402.14	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,489,857.00	32,136,402.14		32,136,402.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,489,857.00	32,136,402.14		32,136,402.14		
2) Ending Balance, June 30 (E + F1e)			27,585,118.00	35,221,903.14		29,338,859.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	263,230.00	263,230.00		254,609.22		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,676,921.00	2,235,560.36		3,034,418.36		
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	14,752,999.00	24,161,639.92		17,234,158.70		
Site Discretionary Carry Over - 0001	0000	9780		796,387.87				
Star Testing Carry Over - 0010	0000	9780		33,576.52				
Business Summit - 0014	0000	9780		6,761.76				
Equipment Replacement - 0301	0000	9780		592,965.24				
MAA - 0310	0000	9780		1,758,335.13				
E-Rate/IT Projects - 0390	0000	9780		379,140.11				
Site Donations Carry Over - 0600	0000	9780		4,935.44				
ROTC Carry Over - 0605	0000	9780		1,454.83				
Unclaimed Property - 0800	0000	9780		51,688.29				
12/13 & 13/14 Debt Reserve	0000	9780		3,000,000.00				
12/ & 12/14 Tchrs, Cnslrs, Spec Ed IA'	0000	9780		4,300,000.00				
12/13 & 13/14 Library/Health Techs	0000	9780		2,000,000.00				
12/13 & 13/14 Deficit Spending	0000	9780		10,797,825.89				
Site Lottery Carry Over	1100	9780		438,568.84				
Site Discretionary - 0001	0000	9780				798,133.00		
STAR Testing - 0010	0000	9780				33,577.00		
Business Summit - 0014	0000	9780				6,762.00		
Equipment Replacement	0000	9780				557,626.00		
MAA - 0310	0000	9780				1,190,429.00		
Donations Carry Over- 0600	0000	9780				493,003.00		
ROTC - 0605	0000	9780				4,935.00		
Unclaimed Property - 0800	0000	9780				51,688.00		
12/13 & 13/14 Tchrs, Cnslrs, SpEd IA	0000	9780				4,300,000.00		
12/13 & 13/14Library/Health Techs	0000	9780				1,277,024.00		
12/13 & 13/14 Debt	0000	9780				3,000,000.00		
12/13 & 13/14 Deficit Spending	0000	9780				5,082,412.86		
Lottery Carry Over	1100	9780				438,568.84		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,536,473.00	8,536,473.00		8,790,673.00		

2011-12 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Unassigned/Unappropriated Amount		9790	1,330,495.00	(0.14)		(0.14)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	84,703,621.00	91,549,230.00	9,927,561.00	85,405,259.00	(6,143,971.00)	-6.7%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	(80,391.00)	(80,391.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	380,593.00	380,593.00	0.00	380,593.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	466.40	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	20,160,519.00	20,160,519.00	0.00	20,160,519.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,188,448.00	1,188,448.00	1,076,074.76	1,188,448.00	0.00	0.0%
Prior Years' Taxes		8043	3,238,257.00	3,238,257.00	2,346,437.80	3,238,257.00	0.00	0.0%
Supplemental Taxes		8044	193,887.00	193,887.00	61,919.27	193,887.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,813,123.00)	(4,813,123.00)	0.00	(4,563,469.00)	249,654.00	-5.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	112,000.00	112,000.00	0.00	22,750.00	(89,250.00)	-79.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			105,164,202.00	112,009,811.00	13,412,459.23	105,945,853.00	(6,063,958.00)	-5.4%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(4,499,533.00)	(4,499,533.00)	(4,499,533.00)	(4,567,127.00)	(67,594.00)	1.5%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	4,499,533.00	4,499,533.00	4,499,533.00	4,567,127.00	67,594.00	1.5%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	347,046.00	347,046.00	152,053.21	372,888.00	25,842.00	7.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(473,306.00)	(473,306.00)	(107,715.00)	(475,545.00)	(2,239.00)	0.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			105,037,942.00	111,883,551.00	13,456,797.44	105,843,196.00	(6,040,355.00)	-5.4%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,228,058.00	4,274,493.00	0.00	4,274,493.00	0.00	0.0%
Special Education Discretionary Grants		8182	190,971.00	190,971.00	0.00	190,971.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	35,700.00	35,700.00	0.00	35,700.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,059,587.00	1,170,077.00	108,346.89	1,170,077.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	12,804,915.00	13,359,179.00	5,069,516.41	13,347,313.00	(11,866.00)	-0.1%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	147,435.00	148,167.00	0.00	148,167.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	2,511,511.00	2,594,532.00	1,021,693.57	2,966,221.00	371,689.00	14.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>20,978,177.00</b>	<b>21,773,119.00</b>	<b>6,199,556.87</b>	<b>22,132,942.00</b>	<b>359,823.00</b>	<b>1.7%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,009,840.00	1,009,840.00	282,670.00	488,012.00	(521,828.00)	-51.7%
Economic Impact Aid	7090-7091	8311	2,293,924.00	2,293,924.00	458,785.00	2,293,924.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	491,762.00	491,762.00	137,651.00	237,647.00	(254,115.00)	-51.7%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,343,662.00	3,343,662.00	1,078,765.00	3,343,662.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	220,090.00	220,090.00	220,090.00	New
Lottery - Unrestricted and Instructional Materi		8560	2,784,210.00	2,784,210.00	88,268.40	2,826,260.00	42,050.00	1.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	114,639.00	324,602.00	187,076.32	324,602.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,046,134.00	11,679,007.00	3,007,617.23	10,428,312.00	(1,250,695.00)	-10.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>21,084,171.00</b>	<b>21,927,007.00</b>	<b>5,460,922.95</b>	<b>20,162,509.00</b>	<b>(1,764,498.00)</b>	<b>-8.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	2,200,000.00	2,200,000.00	320.88	2,200,000.00	0.00	0.0%

2011-12 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	35.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	240,000.00	240,000.00	64,207.25	240,000.00	0.00	0.0%
Interest		8660	210,000.00	210,000.00	32,440.86	210,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	50,000.00	50,000.00	45,853.55	60,000.00	10,000.00	20.0%
Transportation Services	7230, 7240	8677	7,697,706.00	7,697,706.00	0.00	8,676,200.00	978,494.00	12.7%
Interagency Services	All Other	8677	650,000.00	672,000.00	25,056.57	1,515,420.00	843,420.00	125.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,018,974.00	2,533,097.00	828,467.88	3,233,239.00	700,142.00	27.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	8,354,723.00	7,962,602.00	911,259.00	7,962,602.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>21,421,403.00</b>	<b>21,565,405.00</b>	<b>1,907,640.99</b>	<b>24,097,461.00</b>	<b>2,532,056.00</b>	<b>11.7%</b>
<b>TOTAL, REVENUES</b>			<b>168,521,693.00</b>	<b>177,149,082.00</b>	<b>27,024,918.25</b>	<b>172,236,108.00</b>	<b>(4,912,974.00)</b>	<b>-2.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	63,523,477.00	63,908,867.00	13,097,615.55	64,944,401.00	(1,035,534.00)	-1.6%
Certificated Pupil Support Salaries		1200	4,466,301.00	4,287,849.00	906,677.69	4,819,538.00	(531,689.00)	-12.4%
Certificated Supervisors' and Administrators' Salaries		1300	6,869,793.00	6,775,913.00	2,365,799.13	7,040,913.00	(265,000.00)	-3.9%
Other Certificated Salaries		1900	295,228.00	454,910.00	132,738.92	454,910.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>75,154,799.00</b>	<b>75,427,539.00</b>	<b>16,502,831.29</b>	<b>77,259,762.00</b>	<b>(1,832,223.00)</b>	<b>-2.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	5,182,780.00	5,464,085.00	1,212,747.40	5,464,085.00	0.00	0.0%
Classified Support Salaries		2200	11,564,489.00	11,565,798.00	3,464,879.20	11,588,418.00	(22,620.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	3,329,573.00	3,316,621.00	1,136,492.11	3,316,621.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,230,717.00	6,219,580.00	1,859,295.02	6,169,580.00	50,000.00	0.8%
Other Classified Salaries		2900	3,397,191.00	3,347,544.00	730,865.47	3,302,544.00	45,000.00	1.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>29,704,750.00</b>	<b>29,913,628.00</b>	<b>8,404,279.20</b>	<b>29,841,248.00</b>	<b>72,380.00</b>	<b>0.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,137,984.00	6,236,200.00	1,337,410.34	6,304,400.00	(68,200.00)	-1.1%
PERS		3201-3202	4,834,117.00	4,890,579.00	1,369,464.21	4,829,830.00	60,749.00	1.2%
OASDI/Medicare/Alternative		3301-3302	3,335,980.00	3,327,597.00	823,052.56	3,310,070.00	17,527.00	0.5%
Health and Welfare Benefits		3401-3402	12,821,377.00	12,756,056.00	5,185,148.49	12,990,699.00	(234,643.00)	-1.8%
Unemployment Insurance		3501-3502	1,688,240.00	1,695,434.00	407,186.52	1,797,634.00	(102,200.00)	-6.0%
Workers' Compensation		3601-3602	1,856,030.00	1,864,292.00	439,280.07	1,882,092.00	(17,800.00)	-1.0%
OPEB, Allocated		3701-3702	191,457.00	190,286.00	48,329.05	192,091.00	(1,805.00)	-0.9%
OPEB, Active Employees		3751-3752	369,802.00	368,945.00	111,797.10	349,945.00	19,000.00	5.1%
PERS Reduction		3801-3802	294,891.00	293,343.00	144,968.35	319,185.00	(25,842.00)	-8.8%
Other Employee Benefits		3901-3902	0.00	0.00	(1,169.23)	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>31,529,878.00</b>	<b>31,622,732.00</b>	<b>9,865,467.46</b>	<b>31,975,946.00</b>	<b>(353,214.00)</b>	<b>-1.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	641,641.00	698,763.00	424,850.50	698,763.00	0.00	0.0%
Books and Other Reference Materials		4200	13,500.00	22,899.00	6,760.67	22,899.00	0.00	0.0%
Materials and Supplies		4300	6,429,896.00	9,149,838.00	2,456,660.12	9,685,013.00	(535,175.00)	-5.8%
Noncapitalized Equipment		4400	2,649,851.00	619,717.00	332,898.93	621,385.00	(1,668.00)	-0.3%
Food		4700	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>9,744,888.00</b>	<b>10,501,217.00</b>	<b>3,221,170.22</b>	<b>11,038,060.00</b>	<b>(536,843.00)</b>	<b>-5.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,369,490.00	1,249,490.00	0.00	1,249,490.00	0.00	0.0%
Travel and Conferences		5200	276,689.00	300,209.00	91,804.42	300,209.00	0.00	0.0%
Dues and Memberships		5300	49,199.00	58,532.00	30,329.17	58,532.00	0.00	0.0%
Insurance		5400-5450	800,000.00	824,584.00	793,814.46	831,584.00	(7,000.00)	-0.8%
Operations and Housekeeping Services		5500	4,205,378.00	4,246,564.00	1,378,009.57	4,246,564.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,614,651.00	1,573,967.00	439,298.40	1,573,967.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(63,453.00)	(57,097.00)	(2,219.79)	(57,097.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,805,005.00	11,364,072.00	5,205,991.66	10,853,240.00	510,832.00	4.5%
Communications		5900	1,218,029.00	1,217,714.00	331,638.27	1,218,852.00	(1,138.00)	-0.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>19,274,988.00</b>	<b>20,778,035.00</b>	<b>8,268,666.16</b>	<b>20,275,341.00</b>	<b>502,694.00</b>	<b>2.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	48,114.00	48,114.47	48,114.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,498.00	79,963.00	8,705.48	79,963.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	118,900.00	810,747.00	55,843.49	1,306,937.00	(496,190.00)	-61.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>125,398.00</b>	<b>938,824.00</b>	<b>112,663.44</b>	<b>1,435,014.00</b>	<b>(496,190.00)</b>	<b>-52.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,611,537.00	2,611,537.00	1,141,583.40	2,611,537.00	0.00	0.0%
Other Debt Service - Principal		7439	1,767,888.00	1,767,889.00	1,401,069.33	1,767,889.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,386,425.00</b>	<b>4,386,426.00</b>	<b>2,542,652.73</b>	<b>4,386,426.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(521,570.00)	(512,733.00)	0.00	(512,733.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(521,570.00)</b>	<b>(512,733.00)</b>	<b>0.00</b>	<b>(512,733.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>169,399,556.00</b>	<b>173,055,668.00</b>	<b>48,917,730.50</b>	<b>175,699,064.00</b>	<b>(2,643,396.00)</b>	<b>-1.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	303,030.00	321,993.00	0.00	321,993.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			303,030.00	321,993.00	0.00	321,993.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	724,500.00	724,500.00	0.00	0.00	724,500.00	100.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	605,406.00	605,406.00	0.00	100,000.00	505,406.00	83.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,329,906.00	1,329,906.00	0.00	100,000.00	1,229,906.00	92.5%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	443,420.00	443,420.00	New
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	443,420.00	443,420.00	New
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,026,876.00)	(1,007,913.00)	0.00	665,413.00	(1,673,326.00)	-166.0%



Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	13,206.06	13,206.06	13,330.21	13,264.74	58.68	0%
2. Special Education	593.05	593.05	467.25	589.13	(3.92)	-1%
<b>HIGH SCHOOL</b>						
3. General Education	6,474.72	6,474.72	6,240.23	6,285.51	(189.21)	-3%
4. Special Education	391.18	391.18	273.63	392.60	1.42	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	67.11	67.11	68.26	68.26	1.15	2%
6. Special Education	12.15	12.15	11.97	11.97	(0.18)	-1%
7. TOTAL, K-12 ADA	20,744.27	20,744.27	20,391.55	20,612.21	(132.06)	-1%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	20,744.27	20,744.27	20,391.55	20,612.21	(132.06)	-1%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	494.00	494.00	474.11	474.11	(19.89)	-4%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	494.00	494.00	474.11	474.11	(19.89)	-4%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

\*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.



Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	6,358.80	6,358.80	6,358.80
2. Inflation Increase	0041	143.00	143.00	143.00
3. All Other Adjustments	0042, 0525, 0719	138.90	138.90	138.90
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,640.70	6,640.70	6,640.70
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,640.70	6,640.70	6,640.70
b. Revenue Limit ADA	0033	20,744.27	20,744.27	20,612.21
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	137,756,473.79	137,756,473.79	136,879,502.95
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	137,756,473.79	137,756,473.79	136,879,502.95
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.80246	0.80246	0.80246
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	110,544,059.96	110,544,059.96	109,840,325.94
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	1,750,201.00	1,750,201.00	1,859,690.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	347,046.00	347,046.00	372,888.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	1,403,155.00	1,403,155.00	1,486,802.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	111,947,214.96	111,947,214.96	111,327,127.94

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587	20,348,581.00	20,348,581.00	20,598,235.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	112,000.00	112,000.00	22,750.00
28. Less: Charter Schools In-lieu Taxes	0595	473,306.00	473,306.00	475,545.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	19,987,275.00	19,987,275.00	20,145,440.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	91,959,939.96	91,959,939.96	91,181,687.94
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	410,710.00	410,710.00	415,812.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	(6,845,609.00)	0.00	(5,360,617.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(7,256,319.00)	(410,710.00)	(5,776,429.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	84,703,620.96	91,549,229.96	85,405,258.94
<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	361,689.00	361,689.00	355,641.00
44. California High School Exit Exam	9002	623,532.00	623,532.00	613,195.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	263,506.00	263,506.00	259,102.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2011-12)	20,744.27	20,612.21	-0.6%	Met
1st Subsequent Year (2012-13)	20,744.27	20,311.32	-2.1%	Not Met
2nd Subsequent Year (2013-14)	20,744.27	20,311.32	-2.1%	Not Met

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

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

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

Enrollment was expected to stabilize in 2011-12 after several years of decline, but expanding charters and local economic issues continue to result in continuing ADA decline.

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2011-12)	21,951	21,477	-2.2%	Not Met
1st Subsequent Year (2012-13)	21,951	21,477	-2.2%	Not Met
2nd Subsequent Year (2013-14)	21,951	21,477	-2.2%	Not Met

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

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

Enrollment was expected to stabilize after several years of decline in 2011-12, but expanding charters and local economic issues continue to result in continuing enrollment decline.

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	21,572	22,908	94.2%
Second Prior Year (2009-10)	20,936	22,132	94.6%
First Prior Year (2010-11)	20,639	21,811	94.6%
Historical Average Ratio:			94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2011-12)	20,311	21,477	94.6%	Met
1st Subsequent Year (2012-13)	20,311	21,477	94.6%	Met
2nd Subsequent Year (2013-14)	20,311	21,477	94.6%	Met

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

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

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

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

**4. CRITERION: Revenue Limit**

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

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2011-12)	105,164,202.00		
1st Subsequent Year (2012-13)	104,849,107.00	104,291,167.00	-0.5%	Met
2nd Subsequent Year (2013-14)	104,799,234.00	104,291,167.00	-0.5%	Met

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

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

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

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

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (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)	92,192,213.43	105,746,020.06	87.2%
Historical Average Ratio:			88.1%

	Current 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%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>85.1% to 91.1%</b>	<b>85.1% to 91.1%</b>	<b>85.1% to 91.1%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2011-12)	92,805,754.00	108,533,111.00	85.5%	Met
1st Subsequent Year (2012-13)	96,619,796.00	112,540,733.00	85.9%	Met
2nd Subsequent Year (2013-14)	95,777,782.00	111,780,408.00	85.7%	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 current year and two subsequent fiscal years.

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

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2011-12)	20,978,177.00	22,132,942.00	5.5%	Yes
1st Subsequent Year (2012-13)	14,458,380.00	16,013,145.00	10.8%	Yes
2nd Subsequent Year (2013-14)	14,458,380.00	16,013,145.00	10.8%	Yes

**Explanation:**  
(required if Yes)

Increased projected federal revenues for 3 yr elementary counselor grant and increased funding levels in other programs for the current and two subsequent years from adopted budget projections

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2011-12)	21,084,171.00	20,162,509.00	-4.4%	No
1st Subsequent Year (2012-13)	21,758,864.00	19,942,419.00	-8.3%	Yes
2nd Subsequent Year (2013-14)	22,346,353.00	19,942,419.00	-10.8%	Yes

**Explanation:**  
(required if Yes)

Decreased state revenues for elimination of COLA increases in state categorical programs

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2011-12)	21,421,403.00	24,097,461.00	12.5%	Yes
1st Subsequent Year (2012-13)	21,421,403.00	23,367,461.00	9.1%	Yes
2nd Subsequent Year (2013-14)	21,421,403.00	23,367,461.00	9.1%	Yes

**Explanation:**  
(required if Yes)

Increased revenues for additional transportation contacts

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2011-12)	9,744,888.00	11,038,060.00	13.3%	Yes
1st Subsequent Year (2012-13)	7,264,493.00	8,381,184.00	15.4%	Yes
2nd Subsequent Year (2013-14)	7,241,824.00	8,310,335.00	14.8%	Yes

**Explanation:**  
(required if Yes)

Increased projections for all three years from adopted budget estimates for added costs for new transportation contracts

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2011-12)	19,274,988.00	20,275,341.00	5.2%	Yes
1st Subsequent Year (2012-13)	19,208,200.00	20,534,587.00	6.9%	Yes
2nd Subsequent Year (2013-14)	19,387,024.00	20,797,184.00	7.3%	Yes

**Explanation:**  
(required if Yes)

Increased projections for all three years from adopted budget estimates for added costs for new transportation contracts



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2011-12)	63,483,751.00	66,392,912.00	4.6%	Met
1st Subsequent Year (2012-13)	57,638,647.00	59,323,025.00	2.9%	Met
2nd Subsequent Year (2013-14)	58,226,136.00	59,323,025.00	1.9%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2011-12)	29,019,876.00	31,313,401.00	7.9%	Not Met
1st Subsequent Year (2012-13)	26,472,693.00	28,915,771.00	9.2%	Not Met
2nd Subsequent Year (2013-14)	26,628,848.00	29,107,519.00	9.3%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

Increased projections for all three years from adopted budget estimates for added costs for new transportation contracts

**Explanation:**

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

Increased projections for all three years from adopted budget estimates for added costs for new transportation contracts

**7. CRITERION: Facilities Maintenance**

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

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

**NOTE:** SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. 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 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,707,294.62	3,325,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		3,325,000.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

<sup>1</sup>Available reserves are the unrestricted 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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	5.0%	5.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.7%</b>	<b>1.7%</b>	<b>1.7%</b>

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

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2011-12)	(1,380,694.00)	108,533,111.00		1.3%	Met
1st Subsequent Year (2012-13)	(9,262,778.00)	112,540,733.00		8.2%	Not Met
2nd Subsequent Year (2013-14)	(7,777,453.00)	111,780,408.00		7.0%	Not Met

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

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

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

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

Ongoing cuts to state funding including mid-year trigger cuts for 2011-12 result in deficit spending in the two subsequent years.

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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2.) (Form MYPI, Line D2)	Status
Current Year (2011-12)	29,338,859.14	Met
1st Subsequent Year (2012-13)	19,254,450.14	Met
2nd Subsequent Year (2013-14)	11,476,997.14	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2011-12)	420,811.06	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B)	20,311	20,311	20,311
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Current Year Projected Year Totals (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 MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	175,799,064.00	174,123,251.00	171,816,295.00
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)	175,799,064.00	174,123,251.00	171,816,295.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,273,971.92	5,223,697.53	5,154,488.85
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>5,273,971.92</b>	<b>5,223,697.53</b>	<b>5,154,488.85</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,790,673.00	8,706,166.00	8,589,358.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, 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 MYPI, Line E1d)	(0.14)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	8,790,672.86	8,706,166.00	8,589,358.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,273,971.92</b>	<b>5,223,697.53</b>	<b>5,154,488.85</b>
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 - Available reserves have met the standard for the current year and two subsequent fiscal years.

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2011-12)	(11,544,671.00)	(12,253,020.00)	6.1%	708,349.00	Not Met
1st Subsequent Year (2012-13)	(12,894,671.00)	(13,728,020.00)	6.5%	833,349.00	Not Met
2nd Subsequent Year (2013-14)	(12,894,671.00)	(13,003,020.00)	0.8%	108,349.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2011-12)	303,030.00	321,993.00	6.3%	18,963.00	Met
1st Subsequent Year (2012-13)	303,030.00	321,993.00	6.3%	18,963.00	Met
2nd Subsequent Year (2013-14)	303,030.00	321,993.00	6.3%	18,963.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2011-12)	1,329,906.00	0.00	-100.0%	(1,329,906.00)	Not Met
1st Subsequent Year (2012-13)	1,329,906.00	0.00	-100.0%	(1,329,906.00)	Not Met
2nd Subsequent Year (2013-14)	1,329,906.00	0.00	-100.0%	(1,329,906.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

Projected contributions show an increase from adopted budget estimates due to potential trigger cut to Transportation that also require districts to maintain pre-reduction expenditures levels to receive remaining state funding for transportation

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

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



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

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

Adopted budget transfers out were for support of Adult Education in Fund 11 and Deferred Maintenance in Fund 14. Revenues in those funds have been committed and as a result, revenues are now accounted as state revenues per GASB 54.

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

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

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

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) Annual Payment (P & I)	Current Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases	1,207,759	907,399	1,005,503	270,034
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):

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
<b>Total Annual Payments:</b>	<b>18,295,404</b>	<b>18,618,979</b>	<b>18,760,049</b>	<b>17,318,081</b>
<b>Has total annual payment increased over prior year (2010-11)?</b>		<b>Yes</b>	<b>Yes</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Increase due primarily related to capital leases for bus purchases related to contracts for transportation services with other LEA's

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

2. OPEB Liabilities

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

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2011-12)	4,219,325.00	4,219,325.00
1st Subsequent Year (2012-13)	4,219,325.00	4,219,325.00
2nd Subsequent Year (2013-14)	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)		
Current Year (2011-12)	613,615.00	594,500.00
1st Subsequent Year (2012-13)	615,000.00	615,000.00
2nd Subsequent Year (2013-14)	615,000.00	615,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2011-12)	613,615.00	613,615.00
1st Subsequent Year (2012-13)	615,000.00	615,000.00
2nd Subsequent Year (2013-14)	615,000.00	615,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2011-12)	165	165
1st Subsequent Year (2012-13)	165	165
2nd Subsequent Year (2013-14)	165	165

4. Comments:

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

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

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

Yes
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
 

No
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?
 

Yes

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	6,680,708.00	6,680,708.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2011-12)	13,163,863.00	3,400,000.00
1st Subsequent Year (2012-13)	13,150,000.00	3,400,000.00
2nd Subsequent Year (2013-14)	13,150,000.00	3,400,000.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2011-12)	13,163,863.00	3,400,000.00
1st Subsequent Year (2012-13)	13,150,000.00	3,400,000.00
2nd Subsequent Year (2013-14)	13,150,000.00	3,400,000.00

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

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

No

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

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	970.0	974.0	974.0	974.0

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

Yes

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

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Aug 16, 2011

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

Yes

If Yes, date of Superintendent and CBO certification:

Sep 06, 2011

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

Yes

If Yes, date of budget revision board adoption:

Dec 05, 2011

4. Period covered by the agreement:

Begin Date: Jul 01, 2011

End Date: Jun 30, 2012

5. Salary settlement:

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

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

Yes	Yes	Yes
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**One Year Agreement**

Total cost of salary settlement	836,077	849,454	863,045
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% change in salary schedule from prior year or	1.1%
---------------------------------------------------	------

**Multiyear Agreement**

Total cost of salary settlement			
---------------------------------	--	--	--

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

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

Negotiations Not Settled

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

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Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
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7. Amount included for any tentative salary schedule increases

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
8,750,000	8,750,000	8,750,000
73.0%	73.0%	73.0%

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

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

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

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
1,212,000	1,231,100	1,250,000

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

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

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

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

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


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

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

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

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

No

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

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	755.0	785.5	785.5	785.5

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

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, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

[ ]

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

n/a

If Yes, date of budget revision board adoption:

[ ]

4. Period covered by the agreement:

Begin Date:

[ ]

End Date:

[ ]

5. Salary settlement:

Current Year  
(2011-12)

1st Subsequent Year  
(2012-13)

2nd Subsequent Year  
(2013-14)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

[ ]

Negotiations Not Settled

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

[ ]

7. Amount included for any tentative salary schedule increases

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



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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
4,770,000	4,770,000	4,770,000
58.0%	58.0%	58.0%
0.0%	0.0%	0.0%

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

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

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

Correction to percentage applied as reduction to salaries for July 2010 though October 2011

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes		
936,500	951,500	966,700
0.0%	0.0%	0.0%

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

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

Current Year (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 that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

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

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

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	98.5	98.5	98.5	98.5

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

**S9. Status of Other Funds**

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

**Comments:**  
(optional)

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

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SACS2011ALL Financial Reporting Software - 2011.2.0  
11/23/2011 11:34:56 AM

33-67082-0000000

First Interim  
2011-12 Projected Totals  
Technical Review Checks

Hemet Unified

Riverside County

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

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

### IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287,

8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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 RLI. PASSED

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

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

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

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

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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



Checks Completed.





# **First Interim State SACS Forms**

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

**Business Services**

December 6, 2011

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	2,576,113.00	2,576,113.00	346,185.00	2,629,834.00	53,721.00	2.1%
2) Federal Revenue		8100-8299	216,056.00	289,926.00	89,926.00	289,926.00	0.00	0.0%
3) Other State Revenue		8300-8599	363,562.00	376,557.00	111,749.74	465,252.00	88,695.00	23.6%
4) Other Local Revenue		8600-8799	321,159.00	327,127.00	46,973.07	327,127.00	0.00	0.0%
5) TOTAL, REVENUES			3,476,890.00	3,569,723.00	594,833.81	3,712,139.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,674,002.00	1,690,139.00	347,644.53	1,690,139.00	0.00	0.0%
2) Classified Salaries		2000-2999	187,853.00	200,757.00	47,177.85	205,757.00	(5,000.00)	-2.5%
3) Employee Benefits		3000-3999	472,225.00	481,647.00	131,126.28	482,379.00	(732.00)	-0.2%
4) Books and Supplies		4000-4999	274,273.00	365,335.00	77,498.51	365,335.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	513,835.00	503,894.00	181,768.27	586,394.00	(82,500.00)	-16.4%
6) Capital Outlay		6000-6999	0.00	31,623.00	0.00	31,623.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,122,188.00	3,273,395.00	785,215.44	3,361,627.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			354,702.00	296,328.00	(190,381.63)	350,512.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	303,030.00	321,993.00	0.00	321,993.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(303,030.00)	(321,993.00)	0.00	(321,993.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			51,672.00	(25,665.00)	(190,381.63)	28,519.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	539,422.00	678,112.53		678,112.53	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			539,422.00	678,112.53		678,112.53		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			539,422.00	678,112.53		678,112.53		
2) Ending Balance, June 30 (E + F1e)								
			591,094.00	652,447.53		706,631.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	6,515.00	11,749.46		11,749.46		
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	584,579.00	640,698.07		694,882.07		
	HAAAT	0000		182,669.88				
	WCA	0000		376,563.44				
	HAAAT	1100		55,002.51				
	WCA	1100		26,462.24				
	HAAAT	0000				182,671.00		
	WCA	0000				430,746.32		
	HAAAT	1100				55,002.51		
	WCA	1100				26,462.24		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
Charter Schools General Purpose Entitlement - State Aid		8015	2,102,807.00	2,102,807.00	238,470.00	2,154,289.00	51,482.00	2.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	473,306.00	473,306.00	107,715.00	475,545.00	2,239.00	0.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>2,576,113.00</b>	<b>2,576,113.00</b>	<b>346,185.00</b>	<b>2,629,834.00</b>	<b>53,721.00</b>	<b>2.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	216,056.00	289,926.00	89,926.00	289,926.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>216,056.00</b>	<b>289,926.00</b>	<b>89,926.00</b>	<b>289,926.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	50,924.00	50,924.00	787.74	50,924.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	312,638.00	325,633.00	110,962.00	414,328.00	88,695.00	27.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>363,562.00</b>	<b>376,557.00</b>	<b>111,749.74</b>	<b>465,252.00</b>	<b>88,695.00</b>	<b>23.6%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	600.00	600.00	228.11	600.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	20,000.00	20,000.00	11,086.96	20,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	300,559.00	306,527.00	35,658.00	306,527.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>321,159.00</b>	<b>327,127.00</b>	<b>46,973.07</b>	<b>327,127.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,476,890.00</b>	<b>3,569,723.00</b>	<b>594,833.81</b>	<b>3,712,139.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,412,121.00	1,423,223.00	268,478.21	1,423,223.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	10,051.00	11,150.00	577.68	11,150.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	251,830.00	255,766.00	78,588.64	255,766.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,674,002.00</b>	<b>1,690,139.00</b>	<b>347,644.53</b>	<b>1,690,139.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	21,423.00	24,923.00	6,539.67	24,923.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	114,901.00	116,500.00	31,195.23	121,500.00	(5,000.00)	-4.3%
Other Classified Salaries		2900	51,529.00	59,334.00	9,442.95	59,334.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>187,853.00</b>	<b>200,757.00</b>	<b>47,177.85</b>	<b>205,757.00</b>	<b>(5,000.00)</b>	<b>-2.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	138,105.00	138,267.00	28,617.68	138,267.00	0.00	0.0%
PERS		3201-3202	27,207.00	27,862.00	6,603.37	28,594.00	(732.00)	-2.6%
OASDI/Medicare/Alternative		3301-3302	35,503.00	35,634.00	7,875.40	35,634.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	199,340.00	207,540.00	72,575.74	207,540.00	0.00	0.0%
Unemployment Insurance		3501-3502	29,976.00	30,028.00	6,356.59	30,028.00	0.00	0.0%
Workers' Compensation		3601-3602	32,956.00	33,013.00	6,980.29	33,013.00	0.00	0.0%
OPEB, Allocated		3701-3702	3,184.00	3,184.00	619.13	3,184.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,954.00	6,119.00	1,498.08	6,119.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>472,225.00</b>	<b>481,647.00</b>	<b>131,126.28</b>	<b>482,379.00</b>	<b>(732.00)</b>	<b>-0.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	50,924.00	56,136.00	16,228.72	56,136.00	0.00	0.0%
Books and Other Reference Materials		4200	3,000.00	3,023.00	22.74	3,023.00	0.00	0.0%
Materials and Supplies		4300	174,801.00	272,281.00	48,737.12	272,281.00	0.00	0.0%
Noncapitalized Equipment		4400	45,548.00	33,895.00	12,509.93	33,895.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>274,273.00</b>	<b>365,335.00</b>	<b>77,498.51</b>	<b>365,335.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	700.00	700.00	0.00	700.00	0.00	0.0%
Dues and Memberships		5300	1,715.00	1,715.00	1,200.00	1,715.00	0.00	0.0%
Insurance		5400-5450	6,500.00	6,500.00	0.00	6,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	87,500.00	87,500.00	7,820.45	87,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	282,425.00	255,812.00	144,820.99	338,312.00	(82,500.00)	-32.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	94,353.00	87,497.00	1,622.83	87,497.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,242.00	52,770.00	23,483.58	52,770.00	0.00	0.0%
Communications		5900	11,400.00	11,400.00	2,820.42	11,400.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>513,835.00</b>	<b>503,894.00</b>	<b>181,768.27</b>	<b>586,394.00</b>	<b>(82,500.00)</b>	<b>-16.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	31,623.00	0.00	31,623.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	31,623.00	0.00	31,623.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			3,122,188.00	3,273,395.00	785,215.44	3,361,627.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	303,030.00	321,993.00	0.00	321,993.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			303,030.00	321,993.00	0.00	321,993.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(303,030.00)	(321,993.00)	0.00	(321,993.00)		





# **First Interim Self Insurance Fund Fund 67**

**For the Period Ending October 31, 2011**

**Fund 67 SACS Forms  
Fund 67 Cash Flow**

**Business Services**

December 6, 2011

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,056,117.00	14,056,117.00	4,679,652.04	14,056,117.00	0.00	0.0%
5) TOTAL, REVENUES			14,056,117.00	14,056,117.00	4,679,652.04	14,056,117.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,000.00	17,385.00	8,705.49	17,385.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	13,810,900.00	13,808,515.00	(1,557,518.04)	13,808,515.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			13,825,900.00	13,825,900.00	(1,548,812.55)	13,825,900.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			230,217.00	230,217.00	6,228,464.59	230,217.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			230,217.00	230,217.00	6,228,464.59	230,217.00		
<b>F. NET ASSETS</b>								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	6,035,601.00	4,468,278.69		4,468,278.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,035,601.00	4,468,278.69		4,468,278.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			6,035,601.00	4,468,278.69		4,468,278.69		
2) Ending Net Assets, June 30 (E + F1e)			6,265,818.00	4,698,495.69		4,698,495.69		
Components of Ending Net Assets								
a) Capital Assets, Net of Related Debt		9796	0.00	0.00		0.00		
b) Restricted Net Assets		9797	0.00	0.00		0.00		
c) Unrestricted Net Assets		9790	6,265,818.00	4,698,495.69		4,698,495.69		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	64,980.00	64,980.00	7,665.27	64,980.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	13,983,637.00	13,983,637.00	4,318,492.08	13,983,637.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	7,500.00	7,500.00	353,494.69	7,500.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>14,056,117.00</b>	<b>14,056,117.00</b>	<b>4,679,652.04</b>	<b>14,056,117.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>14,056,117.00</b>	<b>14,056,117.00</b>	<b>4,679,652.04</b>	<b>14,056,117.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	15,000.00	17,385.00	8,705.49	17,385.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>15,000.00</b>	<b>17,385.00</b>	<b>8,705.49</b>	<b>17,385.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	478.00	478.00	478.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	75,000.00	75,000.00	64,854.00	75,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,735,900.00	13,733,037.00	(1,622,850.04)	13,733,037.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>13,810,900.00</b>	<b>13,808,515.00</b>	<b>(1,557,518.04)</b>	<b>13,808,515.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			13,825,900.00	13,825,900.00	(1,548,812.55)	13,825,900.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.00	0.00		

**HEMET UNIFIED SCHOOL DISTRICT**  
**2011-12 First Interim**  
**Fund 67 Cash Flow**

	<b>JULY</b>	<b>AUG</b>	<b>SEPT</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>A. BEGINNING CASH</b>	<b>11,107,197.88</b>	<b>10,500,234.38</b>	<b>10,218,323.03</b>	<b>10,481,372.11</b>	<b>10,596,643.28</b>	<b>10,731,895.31</b>	<b>10,547,469.03</b>	<b>10,486,075.80</b>
<b>B. RECEIPTS:</b>								
Revenue Limit								
Federal Revenues 8100-8299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenues 8300-8599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenues 8600-8799	848,321.52	1,148,179.85	1,565,719.28	1,117,431.39	1,216,576.42	1,225,023.82	1,218,525.82	1,216,576.42
Transfers In/Other Sources 8910-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>	<b>848,321.52</b>	<b>1,148,179.85</b>	<b>1,565,719.28</b>	<b>1,117,431.39</b>	<b>1,216,576.42</b>	<b>1,225,023.82</b>	<b>1,218,525.82</b>	<b>1,216,576.42</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries 1000-1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Classified Salaries 2000-2999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits 3000-3999	102,228.39	108,557.33	114,222.35	(325,008.07)	0.00	0.00	0.00	0.00
Books & Supplies 4000-4999	0.00	0.00	8,705.49	50.07%	0.00	0.00	8,680.33	0.00
Services & Operating Expenses 5000-5999	1,284,649.52	1,328,743.77	(5,501,390.64)	-39.84%	1,330,479.31	1,081,324.39	1,400,769.77	1,304,638.52
Capital Outlays 6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo 7100-7299/7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs 7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out/Other Uses 7610-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	<b>1,386,877.91</b>	<b>1,437,301.10</b>	<b>(5,378,462.80)</b>	<b>1,005,471.24</b>	<b>1,081,324.39</b>	<b>1,409,450.10</b>	<b>1,279,919.05</b>	<b>1,304,638.52</b>
<b>D. TAX ANTICIPATION NOTES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
<b>E. INTERFUND LOANS</b>	<b>9311</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>F. PRIOR YEAR TRANSACTIONS</b>								
Accounts Receivable	9,960.14	14,340.02	51.94%	0.00	3,311.02	11.99%	0.00	0.00
Accounts Payable	78,367.25	7,130.12	0.42%	6,681,133.00	391.94%	0.00	0.00	0.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>	<b>(68,407.11)</b>	<b>7,209.90</b>	<b>(6,681,133.00)</b>	<b>3,311.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>G. NET INCOME (B - C + D+ E + F)</b>	<b>(606,963.50)</b>	<b>(281,911.35)</b>	<b>263,049.08</b>	<b>115,271.17</b>	<b>135,252.03</b>	<b>(184,426.28)</b>	<b>(61,393.23)</b>	<b>(88,062.10)</b>
<b>ENDING CASH (A + F)</b>	<b>10,500,234.38</b>	<b>10,218,323.03</b>	<b>10,481,372.11</b>	<b>10,596,643.28</b>	<b>10,731,895.31</b>	<b>10,547,469.03</b>	<b>10,486,075.80</b>	<b>10,398,013.70</b>

GALAXY

**HEMET UNIFIED SCHOOL DISTRICT**  
**2011-12 First Interim**  
**Fund 67 Cash Flow**

		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL
<b>A. BEGINNING CASH</b>		<b>10,398,013.70</b>		<b>10,319,373.70</b>		<b>10,236,510.00</b>		<b>10,106,496.99</b>		<b>2,656,202.30</b>		<b>11,107,197.88</b>
<b>B. RECEIPTS:</b>												
Revenue Limit												
Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other Local Revenues	8600-8799	1,225,998.52	8.72%	1,221,774.82	8.69%	1,174,625.51	8.36%	854,343.83	6.08%	23,019.80	0.16%	14,056,117.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
<b>TOTAL RECEIPTS</b>		<b>1,225,998.52</b>		<b>1,221,774.82</b>		<b>1,174,625.51</b>		<b>854,343.83</b>		<b>23,019.80</b>		<b>14,056,117.00</b>
<b>C. DISBURSEMENTS</b>												
Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Books & Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	(0.82)	0.00%	17,385.00
Services & Operating Expenses	5000-5999	1,304,638.52	9.45%	1,304,638.52	9.45%	1,304,638.52	9.45%	1,304,638.52	9.45%	5,080,827.23	36.79%	13,808,515.00
Capital Outlays	6000-6999	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
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%	0.00
<b>TOTAL DISBURSEMENTS</b>		<b>1,304,638.52</b>		<b>1,304,638.52</b>		<b>1,304,638.52</b>		<b>1,304,638.52</b>		<b>5,080,826.41</b>		<b>13,825,900.00</b>
<b>D. TAX ANTICIPATION NOTES</b>		-	0.00%	-	0.00%	-	0.00%	-		-		0.00
<b>E. INTERFUND LOANS</b>	9311	-		-		-		(7,000,000.00)	100.00%	7,000,000.00		0.00
<b>F. PRIOR YEAR TRANSACTIONS</b>												
Accounts Receivable		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	27,611.18
Accounts Payable		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	(5,062,000.00)	-296.96%	1,704,630.37
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>5,062,000.00</b>		<b>(1,677,019.19)</b>
<b>G. NET INCOME (B - C + D + E + F)</b>		<b>(78,640.00)</b>		<b>(82,863.70)</b>		<b>(130,013.01)</b>		<b>(7,450,294.69)</b>		<b>7,004,193.39</b>		<b>(1,446,802.19)</b>
<b>ENDING CASH (A + F)</b>		<b>10,319,373.70</b>		<b>10,236,510.00</b>		<b>10,106,496.99</b>		<b>2,656,202.30</b>		<b>9,660,395.69</b>		<b>9,660,395.69</b>

GALAXY