



2011-12

Second Interim Report For the Period Ending January 31, 2012

Business Services

March 6, 2012

Page intentionally left blank.



TABLE OF CONTENTS

I.	Executive Summary	
	A. Financial Outlook	1
	B. Executive Summary	3
	C. Second Interim Summary.....	4
II.	General Fund	
	A. Second Interim Revisions	5
	B. Revenue & Expense Charts.....	9
	C. Enrollment and Attendance.....	11
	D. Cash Flow Analysis.....	12
	E. Ending Fund Balance.....	13
	F. Budget Reduction Plan	14
	G. Multi-Year Projection and Assumptions	15
III.	Other Funds	
	A. Charter School Special Revenue Fund.....	17
	B. Other Fund Summary	19
IV.	Appendix A -Summaries and Reports	
	A. General Fund Summaries.....	A-1
	B. General Fund Cash Flow & Cash Survey	A-5
	C. Multi-Year Projections with Assumptions	A-11
	D. Commitment to Fiscal Solvency Form	A-16
V.	General Fund State SACS Forms	
	A. Certification (Form CSI)	GF -1
	B. General Fund (Form 01I)	GF- 5
	C. ADA (Form AI)	GF—33
	D. Revenue Limit (Form RLI).....	GF—35
	E. Criteria and Standards (Form 01CSI)	GF—37
	F. Technical Review and Check List	GF—63
VI.	Charter School Special Revenue Fund State SACS Forms	
	A. Charter School Special Revenue Fund.....	F09-1
	B. Fund 09 Cash Flow.....	F09-8
VI.	Self-Insurance Fund State SACS Forms (for interfund borrowing)	
	A. Self-Insurance Fund	F67-1
	B. Fund 67 Cash Flow	F67-6

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

The Hemet Unified School District is located at:
 1791 W. Acacia Avenue, Hemet, CA 92545
 (951) 765-5100



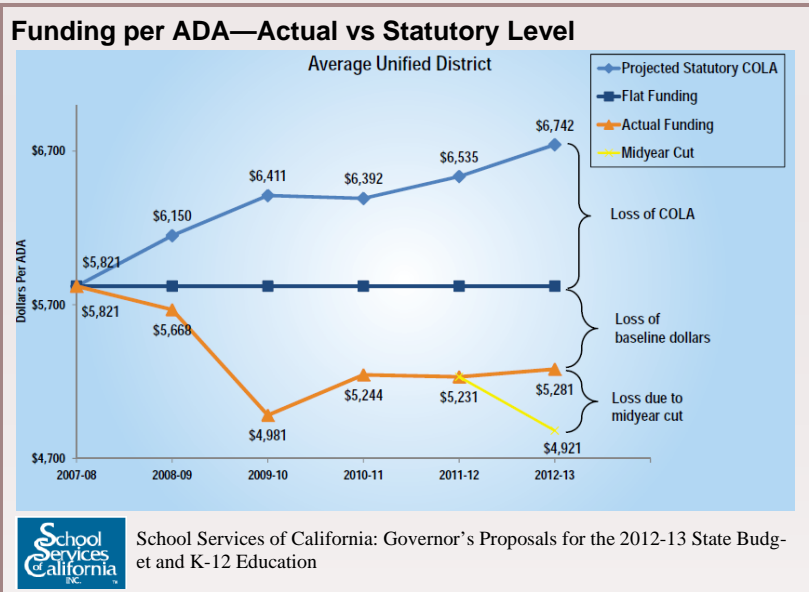
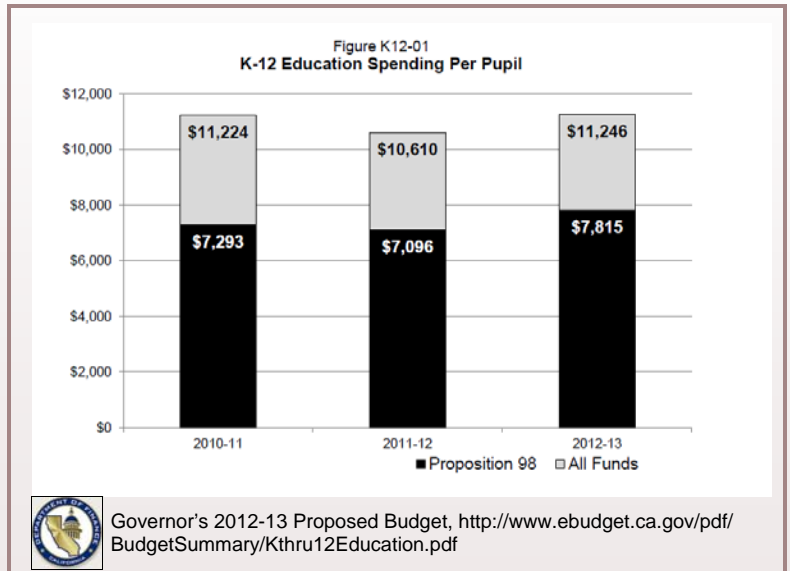
Page intentionally left blank.



Executive Summary

FINANCIAL OUTLOOK

Uncertainty in the state's financial outlook for the current and next several years continues. While a 2011-12 budget was approved by the state in late June 2011, it contained some optimistic revenue projections as well as safeguards in the event that revenues did not come in as high as anticipated. Budget language required the State Controller to evaluate revenue receipts in December and then to impose budget cuts on various programs if necessary. In December, the state controller determined that revenue receipts at the state level were not sufficient for education to avoid mid-year trigger cuts to funding. While the maximum level of reductions, approximately \$260 per ADA, was not realized districts across the state



did incur losses to projected funding. Initially, a 50% reduction to Pupil Transportation apportionments and a \$13 per ADA, or 0.25%, cut to deficated K-12 revenue limits was announced. However, after complaints from many districts about the inequity of the transportation cuts, the legislature passed SB 81 in February that re-instated the transportation funds, but applied an across the board 0.848% increase to the revenue limit deficit factor. The trigger reductions increased the overall deficit factor on revenue limits from 19.754% to 20.602%.

The 2012-13 budget released by the Governor in January relies significantly on tax initiatives that need voter approval. Language that would allow the state to impose mid-year reductions to various programs, including

schools, is again included in the 2012-13 budget should the proposed tax initiatives fail at the ballot. If the tax measures pass, the funding provided would be used to buy-down some of the deferrals currently impacting the flow of state revenues to education, but will offer no new revenues.

The LAO, in its analysis of the proposed state budget, projects a budget gap of about \$9.2 billion at the end of 2012-13. The gap consists of a \$4.1 billion shortfall in the current year plus a \$5 billion shortfall in 2012-13.

The governor has recommended \$10 billion in solutions that consist of a \$6.9 billion increase in sales and use tax assuming tax

**Proposed "Trigger" Reductions
If Voters Reject Proposed Tax Initiative**

2012-13 General Fund Benefit (In Millions)	
Proposition 98 funding for schools and community colleges	\$4,837
University of California	200
California State University	200
Judicial branch	125
CalFire	15
Department of Water Resources flood control programs	7
Department of Fish and Game	4
Department of Parks and Recreation	2
Department of Justice law enforcement programs	1
Total	\$5,390



initiatives are approved by voters in a November 2012 election. Should the voters reject the tax increases, \$5.4 billion in trigger cuts would be imposed. Schools and community colleges would absorb nearly 90% of those spending reductions. If the tax measures are approved, expenses to maintain the Prop 98 minimum guarantee would increase by \$2.5 billion. Expenditure reductions recommended to close the budget gap total \$3.9 billion, with Cal-Works and Medi-Cal payments being hit the hardest. Finally, \$1.4 billion in savings would come from delaying loan payments to other funds, borrowing and other actions.

In addition to addressing the budget gap, the Governor proposed a new funding model for K-12 education that would be phased-in over the next six years. The Weighted Student Formula (WSF) would be calculated on a base per student rate with additional funding provided for each student eligible for free and reduced meals or identified as an English language learner. Additional funds would be provided for districts with a high percentage of free and reduced meals students. The 2012-13 budget also would make all state categorical funding, with the exception of Special Education, preschool programs, after school programs, child nutrition and other federally mandated funding, open to flexible use. The flexibility provisions would apply to transportation, economic impact aid (EIA), and class-size reduction funds.

Another item the Governor addressed in his budget proposal is Transitional Kindergarten (TK). Current legislation requires district's to offer TK beginning in 2012-13, however the governor's proposal eliminates funding for this new program. Legislation is expected to be introduced to address this inconsistency.

2012-13 Proposition 98 Spending Changes	
<i>(In Millions)</i>	
Technical	
Backfill one-time actions	\$2,440
Make revenue limit technical adjustments	162
Fund revenue limit growth	158
Backfill Proposition 63 mental health funding	99
Backfill CCC fee revenue decline	97
Make other technical adjustments	-182
Subtotal	<u>(\$2,775)</u>
Policy	
Pay down K-12 deferrals	\$2,151
Pay down CCC deferrals	218
Create K-12 mandate block grant	98
Create CCC mandate block grant	12
Do not initiate Transitional Kindergarten program	-224
Reduce preschool funding	-58
Swap one-time funds	-57
Eliminate Early Mental Health Initiative	-15
Subtotal	<u>(\$2,125)</u>
Total	<u>\$4,900</u>



Executive Summary

BACKGROUND

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

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

FISCAL OVERVIEW

As reported at its First Interim report, the District's 2011-12 enrollment showed a decline from the prior year. Enrollment was reported at 21,423 as of October 2012, excluding the enrollment for charter schools, county programs, and non-public schools. This was a decrease of 345 students from enrollment reported in October 2010. This year's enrollment loss is primarily attributed to students enrolling in district and county-wide charter schools. In non-growth years, a steady decline in enrollment through the end of the school year is common, particularly at the high school level.

The district's 2011-12 adopted budget was based on projected enrollment of 21,951 students. While enrollment is down from budgeted projections, it will not have a significant impact on revenues for the current year. Funding for districts with declining enrollment is based on the prior year ADA, with some adjustments for students transferring in and out of charter schools. The financial impact of this year's enrollment decline will be felt in 2012-13, unless enrollment next year increases above this year's levels.

Changes to projected revenues and expenditures are proposed at Second Interim from amounts previously approved. An increase of \$7.2 million is projected for combined general fund revenues and other sources. Expenditure increases total \$3.3 million. While all projections for budgeted revenue and expenditure amounts, especially in the Restricted General Fund may not come to bear, expense budgets in most cases have been revised to cover potential obligations based on current trends, encumbrances, and vacant positions.

The proposed changes to both revenue and expenditure budgets at Second Interim increases the combined general fund ending balance by \$3.9 million. Increases in revenue are related primarily to revenue limit funding for lower than previously anticipated mid-year trigger reductions. However, increases to revenues also include financing for capital equipment, and receipts for new transportation contracts.

County Offices of Education, School Services of California, Riverside County Schools Advocacy Association and other groups continue to advise school districts to reserve any new one-time funds to protect them-



selves from future cuts and fall-off of federal stimulus funding. In response to this recommendation, the district has reserved a large amount of the new revenue to off-set revenue reductions over the next two years.

For the first time, Hemet Unified will be self-certifying its financial status as 'qualified'. This means it projects it will not have sufficient funds to meet its obligations in the current or two subsequent fiscal years based on a variety of assumptions in its multi-year projections. The multi-year projections developed for this report address the on-going deficits to state funding, and assume an additional \$370 per ADA reduction in state revenue in 2012-13 and 2013-14, in the event tax extensions proposals are not successful. The district's multi-year projections also take into account the fall off of one-time federal Ed Jobs funds at the end of the 2011-12 fiscal year.

The district has used assumptions for cost-of -living adjustments (COLA) and deficits to state revenues recommended by School Services of California and the Riverside County Office of Education. On the expenditure side, assumptions include a 4.23% increase in salary and benefit costs in 2012-13 to account for the June 30, 2012 expiration of bargaining unit agreements that reduced salaries and shortened the work year for all employees. Salaries and benefits are also increased in both years by 1.6% for step and column movement.

Using these assumptions, and absent any action to address the projected budget shortfall, the district anticipates it will not have sufficient funds to meet its financial obligations in the 2013-14 fiscal year.

The cash balance at the end of the 2011-12 fiscal year is projected to be \$287,412. The cash balance includes a Tax Revenue Anticipation Note (TRAN) of \$7 million, as well as an additional \$5 million borrowed from Fund 67– Self Insurance Fund. The projected cash shortfall is caused by the deferral of 2011-12 state apportionments due to the district totaling an estimated \$35.7 million. As the district spends down unrestricted reserves, over the next two years, its cash position will continue to deteriorate.

SECOND INTERIM SUMMARY

Changes from the January 31 board approved operating budget:

- Revenue limit funding increases by \$4.2 million
- Federal, state and local revenue increase \$2.5 million
- Transfers In/Other Sources increase by \$0.5 million
- Expenditures increase by \$3.3 million
- Transfers Out/Other Uses no change
- Contributions from the Unrestricted General Fund to restricted resources are increased by \$865,000
- The Combined General Fund ending balance is projected to increase by \$3.9 million

<u>Combined General Fund</u>	<u>Millions</u>
Revenue Limit	\$ 4.20
Federal, State, and Local Revenue	2.50
Sources/Transfers In	0.50
Change in Revenue	\$ 7.20
Change in Expenditures/Uses	\$ 3.30
Change in Fund Balance (Revenue minus Expenses)	\$ 3.90



General Fund

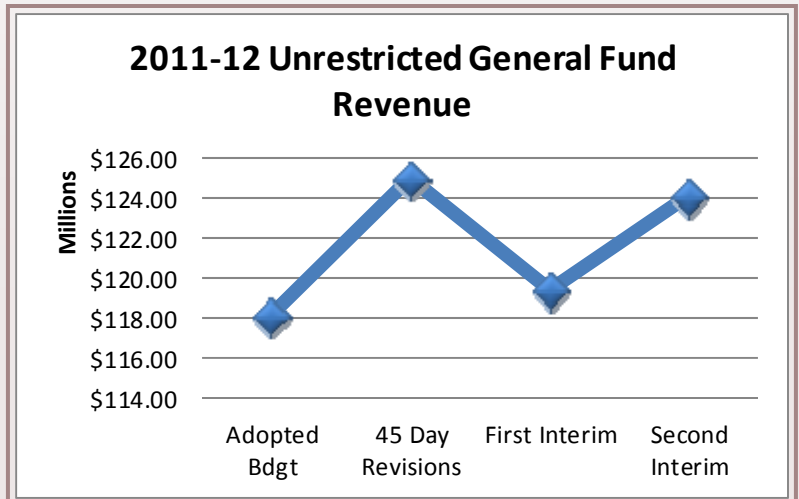
SECOND INTERIM BUDGET REVISIONS

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. With the adoption of the state budget, unrestricted general fund revenues were revised to \$124.9 million in September 2011 and included increases related to the potential passage of ballot initiatives increasing sales taxes. First interim budget revisions reduced revenue projections to \$119.4 million after tax measures failed to make the ballot and full mid-year cuts were assumed. Second Interim revisions adjust for the actual mid-year cuts and bring revenues back up to \$124.1 million

Unrestricted general fund revenue limit sources are now budgeted at \$104.9 million and include a transfer out of \$5.1 million to restricted resources for special education students, \$22.1 million in local property tax revenues, \$475,000 in property tax receipts transferred out to charter schools and other components. A increase of \$6.1 million to budgeted unrestricted revenue limit funding is projected in the Second Interim report. The increase is related to lower than previously assumed mid-year cuts.



Projected unrestricted federal revenues are increased by \$0.50 million for additional Medicare Administrative Activities (MAA) reimbursements. Other state revenues show an increase of \$119,861 to a revised

Summary of Unrestricted General Fund Revenues, Expenditures and Fund Balance

	Adopted Budget	Jan 31 Budget	2nd Interim Changes	2nd Interim Revised Budget
a Beginning Balance	\$ 25,739,600	\$ 27,685,135	\$ -	\$ 27,685,135
b Revenues/Sources/ Contributions	\$ 106,562,424	\$ 107,337,937	\$ 3,888,219	\$ 111,226,156
c Expenses/Uses	\$ 107,393,827	\$ 108,805,386	\$ 300,655	\$ 109,106,041
d (b-c) Excess/(Deficit)	\$ (831,403)	\$ (1,467,449)	\$ 3,587,564	\$ 2,120,115
e (a+d) Ending Balance	\$ 24,908,197	\$ 26,217,686	\$ 3,587,564	\$ 29,805,250
Assignments/ Commitments	\$ 24,908,197	\$ 26,217,686	\$ 3,587,564	\$ 29,805,250
Unassigned Balance	\$ -	\$ -	\$ -	\$ -



budgeted amount of \$12.8 million. The increase is for adjustments to lottery revenues projections and mandated cost reimbursements. Local revenues in the unrestricted general fund are projected to be \$4.7 million. This is a \$476,233 increase from the previously budgeted amount. The increase is for transportation contracts and field trip revenues from other districts.

Expenditures

Budgeted expenditures in the unrestricted general fund as of January 31 totaled \$108.8 million, an increase of \$1.7 million from the original budget adopted in June. Budgets were previously increased to account for carry over balances and a two day increase to the work year for all employees. For the Second Interim budget revisions, staff is proposing to increase expenditures by just over \$300,000. Increases to salaries and benefits for additional staffing costs are off-set by lower than projected supplies and services costs.

An increase of \$182,598 is proposed for Capital Outlay category for vehicle and other equipment purchases for the Risk Management/Safety and Maintenance departments. Some of the equipment purchases have been financed. For equipment that has not been financed, costs are paid from the district's equipment replacement account. Sites or departments then repay the account from their budgeted allocations over three years.

A small increases to the Other Outgo category is related to adjustments to indirect charges paid to the unrestricted general fund from restricted resources and other funds.

Sources/Uses/Contributions

An increase of \$27,050 is budgeted in the Other Sources category. This is to record the receipt of financing proceeds for the purchase of a vehicle for the Risk Management/Safety Department.

Finally, in the Contributions category, contributions from the unrestricted general fund to restricted resources for Special Education, Routine Maintenance and debt payments in the redevelopment account are increased by \$1.65 million, while contributions to Transportation are decreased by \$775,943. This results in an overall increase to contributions of \$864,934. Increases to special education are for staffing needs for growth. The \$775,943 decrease to Transportation contributions is related to elimination of the mid-year trigger cut to Transportation apportionments.



Fund Balance

The combined changes to revenues, expenditures, and other sources/uses in the Unrestricted General Fund results in an increase to the projected ending balance of \$3.6 million. The unrestricted ending balance is projected to be \$29.8 million at year-end. The ending fund balance is made up of \$8.97 million for economic uncertainties, \$279,609 for stores and revolving cash, and \$3.3 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 \$8.7 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 Second Interim budget projection total \$54.7 million. The budget for restricted revenues is being increased by \$2.0 million. The budget changes include an increase to revenue limit of \$582,623 for adjustments to Special Education ADA and deficit factors. An decrease of \$12,578 is made to federal revenues for a reduction to Title III funding. An increase of \$856,139 in the Other State Revenue budget category is for reinstatement of Transportation apportionment previously expected to be cut and adjustments to restricted lottery revenue projections. Finally, a \$546,591 increase in restricted local revenue is anticipated for grant funds from SCAQMD to purchase alternate energy related equipment and buses.

Expenditures

Projected changes to the restricted general fund expenditures equate to a increase of just over \$3.0 million for the Second Interim. \$1.65 million is for increased special education costs. \$245,000 has been added for higher than originally anticipated routine maintenance expenses. Increased transportation costs associated with financed or grant funded bus and equipment purchases total \$1.02 million. Small adjustments to a variety of other restricted programs make up the balance of the expenditure changes.

Summary of Restricted General Fund Revenues, Expenditures and Fund Balance					
		Adopted Budget	Jan 31 Budget	2nd Interim Changes	First Interim Revised Budget
a	Beginning Balance	\$ 3,750,257	\$ 4,451,267	\$ -	\$ 4,451,267
b	Revenues/Sources/ Contributions	\$ 62,262,299	\$ 65,565,597	\$ 3,311,748	\$ 68,877,345
c	Expenses/Uses	\$ 63,335,635	\$ 67,226,944	\$ 3,000,258	\$ 70,227,202
d	(b-c) Excess/(Deficit)	\$ (1,073,336)	\$ (1,661,347)	\$ 311,490	\$ (1,349,857)
e	(a+d) Ending Balance	\$ 2,676,921	\$ 2,789,920	\$ 311,490	\$ 3,101,410
	Legally Restricted/ Assignments	\$ 2,676,921	\$ 2,789,920	\$ 311,490	\$ 3,101,410
	Unassigned Balance	\$ -	\$ -	\$ -	\$ -

Other Sources/Uses/Contributions

Contributions to restricted resources from the unrestricted general fund total \$864,934. \$1.65 million in additional contributions for Special Education, Routine Maintenance and Redevelopment is off-set by a decrease of \$775,943 for the elimination of the mid-year trigger cut to transportation apportionments. Another \$474,039 has been added to the budget in the Other Sources category for lease revenues related to the purchase of new buses for transportation. The annual lease payments will be covered by contract agreements with other districts.



Ending Balance

With the 2011-12 Second Interim budget revisions, the restricted general fund ending balance is being increased by \$311,490 for a total of \$3.1 million. The addition to the fund balance is for Economic Impact Aid funds that were previously budgeted in expense categories, but are now anticipated to remain unspent at year-end. Also adding to the ending balance is a small increase to restricted lottery revenues that are not planned to be spent in the current year.

Programs with projected ending balances in the Restricted General Fund are:

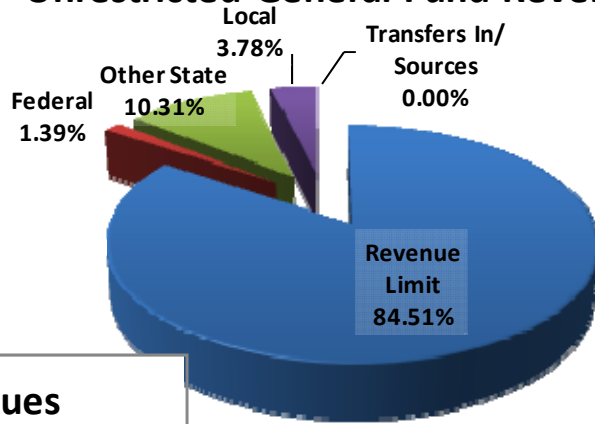
• MediCal Reimbursements—5640	\$ 817,081
• Restricted Lottery—6300	\$ 711,343
• Special Ed—Low Incidence Equipment—6501	\$ 116,186
• Special Ed—Mental Health—6512	\$ 756,808
• EIA—7090/7091	<u>\$ 699,992</u>
Total	<u>\$3,101,410</u>



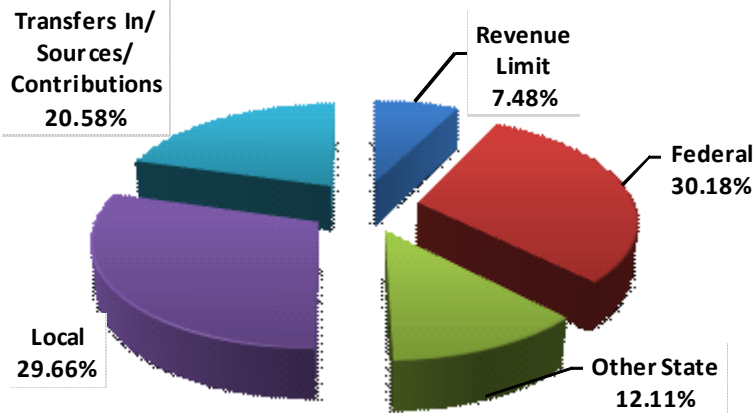
Charts

Revenue

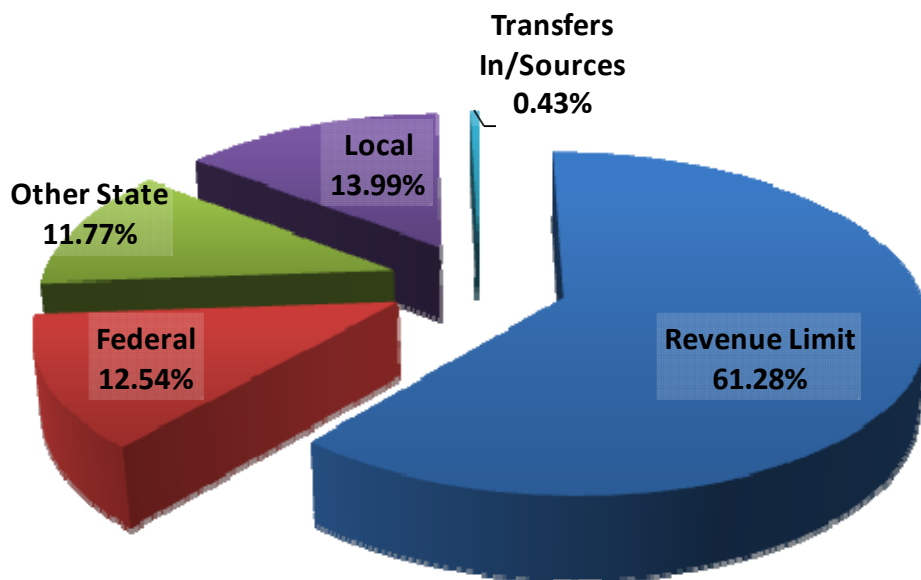
Unrestricted General Fund Revenue



Restricted General Fund Revenues

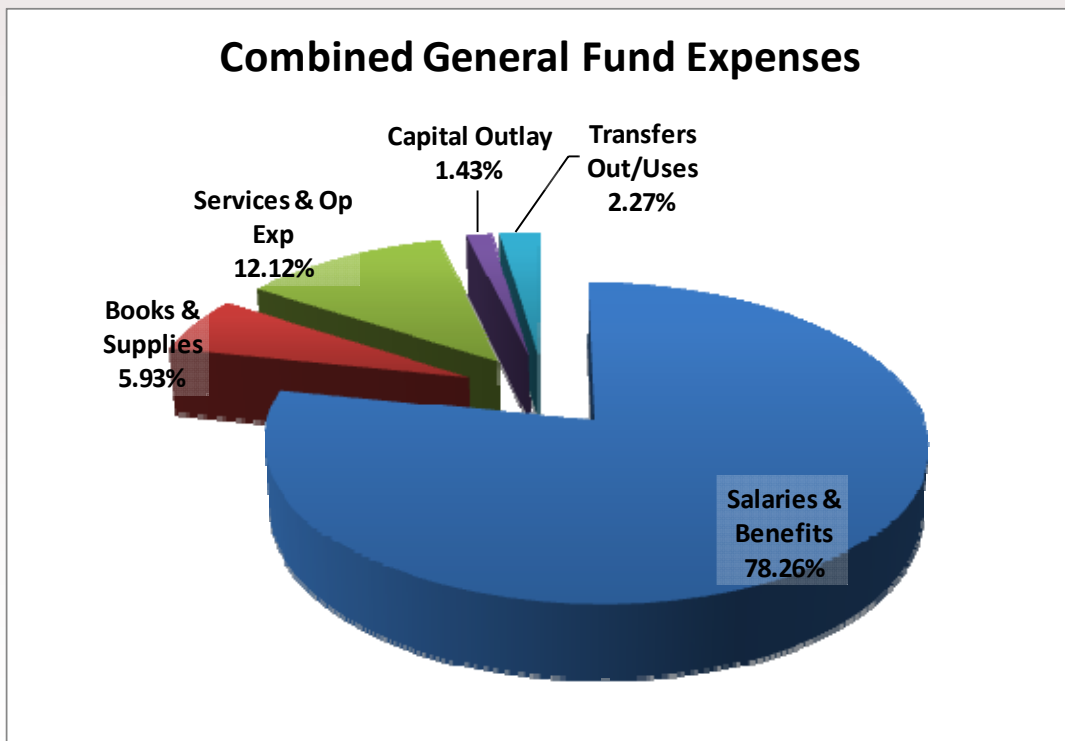
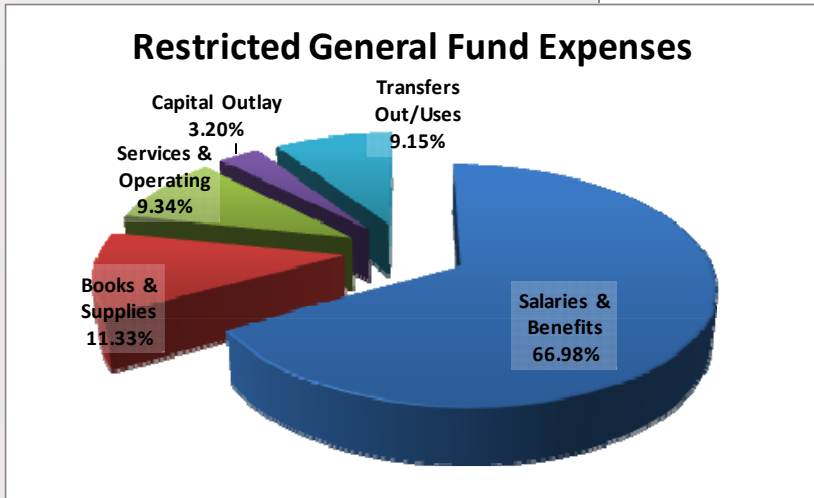
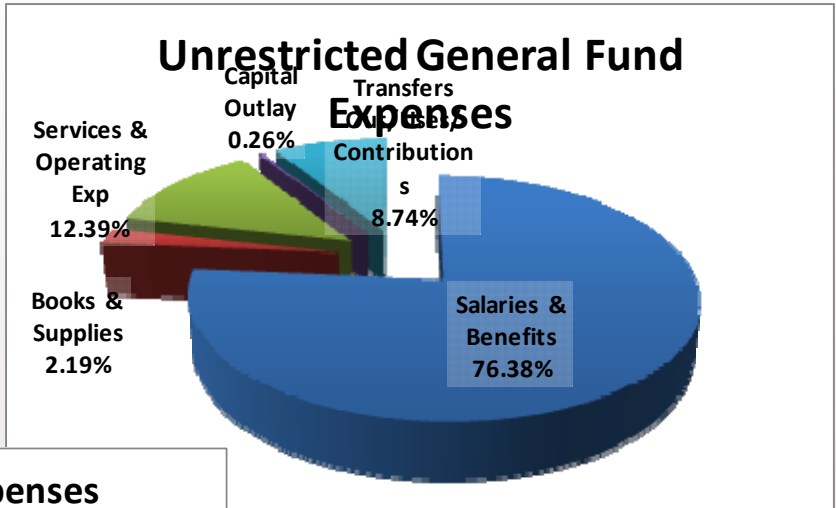


Combined General Fund Revenue



Charts

Expenditures

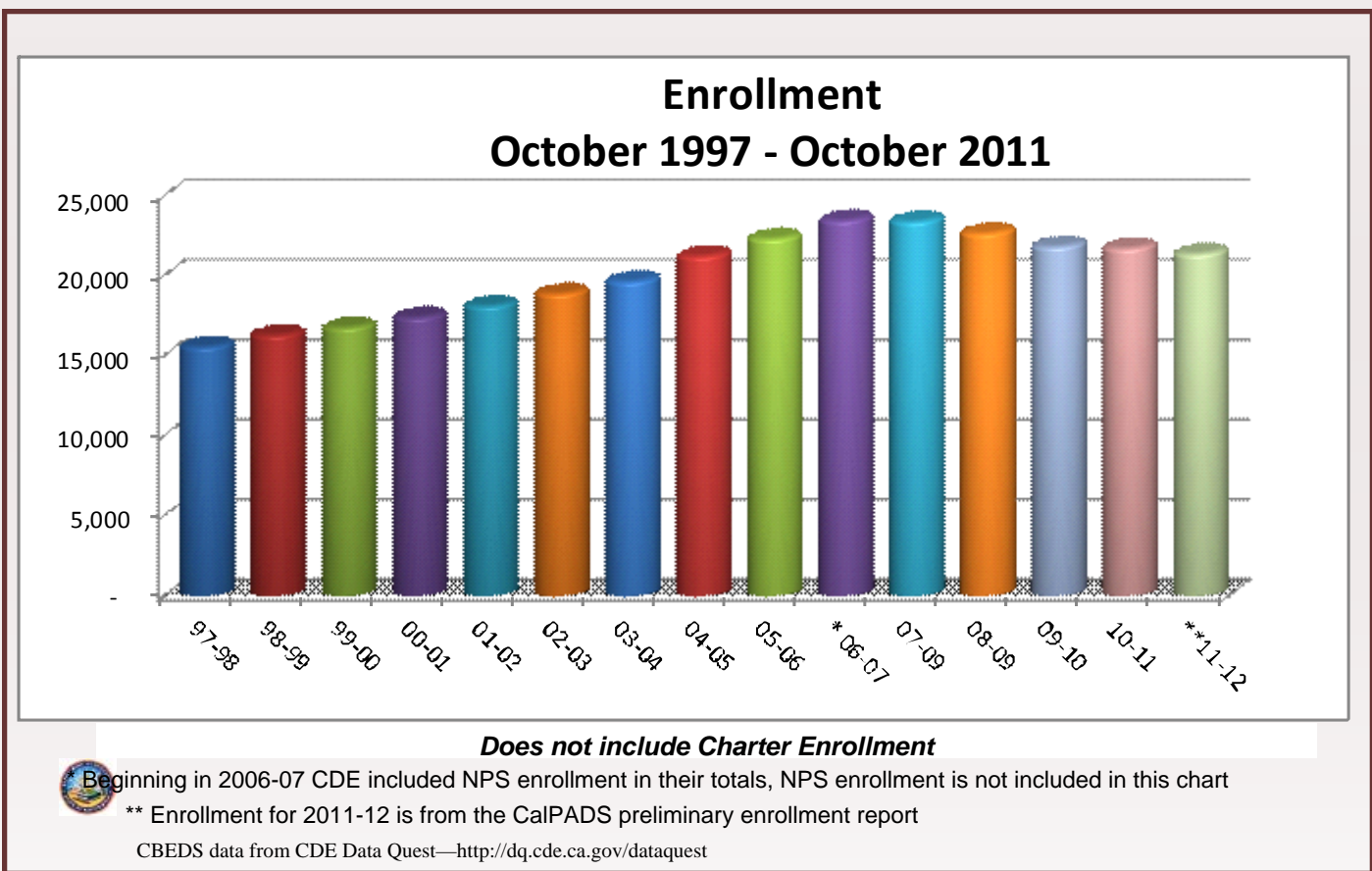


ENROLLMENT AND ADA

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, enrollment data for October 2011, shows the district had 21,423 non-charter students enrolled. The district's enrollment loss for this year is 345 students or 1.6 percent when compared to certified enrollment of 21,768 for 2010-11. 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.

Enrollment has continued a gradual decline since the first week in October. Enrollment information as of February 17th shows the number of enrolled students now stands at 21,310. Trends typically show enrollment will continue to experience normal decline through the end of the year. Preliminary enrollment projections for the 2012-13 indicate enrollment will decline 175 students from the October 2011 count.

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 in recent years have bumped up Hemet's ADA rate to approximately 95.0%. The increased rates of attendance help to increase revenue generated by ADA.



CASH FLOW ANALYSIS

Hemet Unified's General Fund cash position ebbs and flows with the timing of expenditures and the receipt of funds. State budget balancing measures in recent years have relied heavily on the deferral of payments to school districts. Adoption of the state's 2011-12 budget added more deferrals. 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 projected deferred payments so it can continue to pay salaries and other obligations.

Based on cash flow projections, months with the lowest cash balances are expected to be 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 \$5 million in June from its Self-Insurance fund to cover general fund expenditures at year-end.

Preliminary cash flow projections for the 2012-13 year, based on assumptions presented in the multi-year projection included with this report, indicate that the district will face severe cash shortfalls throughout the year. To ensure adequate cash to continue to pay obligations, the district may approximately \$55 million in

TRAN's loans in addition to periodic inter-fund loans from Fund 67 ranging from \$6 to \$6.5 million. The TRANs would be issued in two increments, one for \$30 million in June that would be repaid in January and a cross-year TRAN in February or March for \$25 million that would be repaid July through September of 2013.



ENDING FUND BALANCE

As indicated in the table on the following page, 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 enactment of the state budget in late June 2011. With the First Interim report, beginning balances were revised to actual balances bringing it to \$32.1 million.

The projected ending balance for the combined general fund as of January 31 was projected to be \$29.0 million, of which \$8.8 million is set aside as a 5% reserve for economic uncertainties. With Second Interim revisions, the ending balance is now projected at \$32.9 million.

\$3.1 million of the ending balance is in restricted resources including special education, lottery and EIA. \$29.8 million is reserved in the unrestricted general fund. Reserve amounts are indicated in the table below.

In April 2011, the Hemet USD Governing Board approved Resolution 2059 which set the district's mini-



mum reserve at 5%. This is 2% above the state's required 3% minimum for a district of our size. The additional balance was authorized in an attempt to help safeguard the district against cash deferrals.

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 Second Interim 2011-12		
	Adopted Budget	Second Interim Projected Budget
Net Increase/(Decrease)	\$ (1,904,739)	\$ 770,258
Beginning Fund Balance	29,489,857	32,136,402
Ending Fund Balance	\$ 27,585,118	\$ 32,906,660
Ending Balance Reserves/Designations (Assignments)		
5% Reserve for Economic Uncertainty	\$ 8,536,473	\$ 8,967,000
Unrestricted Carry Over Balances	3,978,084	3,296,910
Reserve for Deficit Spending 12/13 & 13/14	7,805,410	12,961,731
Reserve to Continue Funding Ed Jobs Positons	4,300,000	4,300,000
Revolving Cash	25,000	25,000
Stores Inventory Reserve	263,230	254,609
Redevelopment		-
Legally and/or Restricted Carry Over	2,676,921	3,101,410
Total Reserves/Designations	\$ 27,585,118	\$ 32,906,660
Available for Board Assignment	\$ -	\$ -



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. In early 2010-11, amendments to these agreements added back two days to the work year for all employees. 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:	6 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, salary roll-backs, increased class sizes, and reduced staffing levels currently in place	
	Total estimated savings	\$5.45 million
2013-14	Continuation of work year reductions, reduced staffing levels, and salary rollbacks One time elimination of transfers to deferred maintenance and adult education Additional salary, work year and/or staffing reductions equivalent to approximately 3% of current costs	
	Total estimated savings	\$10.55 million



Multi-Year Projections and Assumptions

REVENUE

The district's multi-year projections for the 2011-12 Second Interim report incorporate many of the recommendations and projections provided by School Services of California (SSC) and the Riverside County Office of Education (RCOE). As recommended by SSC, 0.00% was used as the cost-of-living adjustment (COLA) rate for 2012-13 and 2013-14 for revenue limit funding. A 20.602% deficit factor for all years has been factored into projections, as well as a \$370 per ADA reduction in the two out-years. While Governor has proposed a new Weighted Student Funding formula that is to begin phase in in 2012-13, sufficient data is not available to determine funding based on the new model. Therefore, revenue projections for the two out-years have been calculated using the current revenue limit formulas.

Combined general fund revenues for 2012-13 are projected to be \$16.0 million less than revenue budgeted for the current fiscal year. Revenue limit reductions are a result of a projected \$370 per ADA cut in funding as well as declining enrollment. 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 \$0.40 million in 2012-13 for a variety of one-time funds received in the current year that are not anticipated to continue.

Based on current information from the state, transportation funding becomes available for 'any educational purpose' in 2012-13. In response, all transportation revenue and expenses have been transferred, in the multi-year projection, to the unrestricted general fund.

2013-14 revenues are projected to total \$161.4 million. The loss in revenue is attributed to continued enrollment decline. It also assumes that transportation funding will be completely eliminated in 2013-14.

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. Based on recommendations from the Riverside County Office of Education, all negotiated work year reductions and salary rollbacks are assumed to be re-instated in 2012-13 after the current agreement expires on June 30, 2012. This adds approximately 4.23% of salary and benefits costs to the 2012-13 year. 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 2012-13 or 2013-14. In addition, teacher salary and benefits totaling \$2.6 million that were supported by Ed Jobs in 2011-12 are transferred to the unrestricted general fund the following year. Classified special education positions totaling \$1.7 million, also paid by Ed Jobs funds, are moved to special education restricted resources which will increase the required contribution in 2012-13.

Overall, budgeted expenditures are projected to increase by \$2.75 million in the combined general fund in 2012-13. Salary and benefit increases are partially off-set by a \$2.6 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. One-time capital outlay expenses are also assumed to decrease by \$2.5 million in 2012-13 from current year levels.

Expenses for 2013-14 show an increase of \$0.5 million for step and column movement.

Multi-Year Projections -Assumptions			
	2011-12	2012-13	2013-14
COLA	2.24%	0.00%	0.00%
COLA Deficit	79.398%	79.398%	79.398%
Per ADA Reduction		\$ 370.00	\$ 370.00
New Schools	0	0	0
Growth	-1.60%	-0.86%	0.00%
Enrollment	21,423	21,248	21,248
ADA (includes Cnty)	20,385	20,219	20,219
ADA %	95.00%	95.00%	95.00%
Funded ADA	20,616	20,385	20,219
School Year (Days)	175	180	180
Salary Increase	0.00%	4.23%	0.00%
Work Year Reduction (Days)	6	-	-
Step & Column	1.60%	1.60%	1.60%



Ending Balances

In response to guidance by the Riverside County Office of Education, the district's multi-year projections were developed using worst case scenarios and assumptions for both revenues and expenditures. As a result, the multi-year projection shows the district significantly deficit spending over the next two years and depleting all reserve balances. The ending balance for 2012-13 under this scenario drops to \$14.9 million in 2012-13 and further drops to a negative \$5.9 million in 2013-14.

Enrollment and ADA

Enrollment is projected to decline by approximately 175 students in 2012-13 and remain flat in the 2013-14 year. ADA is calculated at a rate of 95%.

Certification

Based on the assumptions presented in this report, the district expects it **will not** meet its financial obligations in the current and two subsequent years and will self-certify its financial condition as qualified. However, it is the district's intent to negotiate with both bargaining units to continue the existing reduced work year and salary roll-backs at least through the next two years. It will also work to make any other budget adjustments necessary to ensure that it maintains at least the 3% state required reserve.

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 updated information provided in the Governor's May Revise budget proposal, negotiation outcomes and other factors for the district's adopted budget that will be presented for board approval in late June.



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 and is located in district facilities on Dartmouth Street.

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.

REVENUE

Total revenue for charter schools in 2011-12 is projected to be \$3.8 million. At this time, an increase of \$131,680 for the two charter schools combined is made to the budget for the General Purpose Block Grant related to adjustments to deficit factors and projected ADA. No change is projected to the federal revenue budget amounts. A combined decrease to state revenues of \$39,316, primarily for adjustments to the calculation factors of the categorical block grant is projected.

EXPENDITURES

Total expenditures for Hemet Unified's charter schools are estimated at \$3.71 million, no change from the budgeted amount on January 31.

Summary of Charter School Revenues, Expenditures and Fund Balance

	Adopted Budget	Jan 31 Budget	2nd Interim Changes	2nd Interim Revised Budget
a Beginning Balance	\$ 539,422	\$ 678,113	\$ -	\$ 678,113
b Revenues/Sources/ Contributions	\$ 3,476,890	\$ 3,710,297	\$ 92,364	\$ 3,802,661
c Expenses/Uses	\$ 3,425,218	\$ 3,731,778	\$ -0-	\$ 3,731,778
d (b-c) Excess/(Deficit)	\$ 51,672	\$ (21,481)	\$ 92,364	\$ 70,883
e (a+d) Ending Balance	\$ 591,094	\$ 656,632	\$ 92,364	\$ 748,996
Legally Restricted/ Assignments/Committed	\$ 591,094	\$ 656,632	\$ 92,364	\$ 748,996
Unassigned Balance	\$ -	\$ -	\$ -	\$ -



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 now revised upward to \$748,996.

\$269,432 of the fund's ending balance is reserved for HAAAT and the remaining \$479,564 is for WCA.

CASH

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. Payment of nearly \$930,000 in 2011-12 state revenues are expected to be deferred and not paid until July and August of 2012. Another \$100,000 in other state, federal, and local revenues are also not expected to be received until after the close of the 2011-12 year. As a result, it is currently anticipated that the fund will end the year with a cash shortfall in June of approximately \$250,000. A temporary loan from the general fund will be necessary in order for the charter schools to pay June obligations. The loan will be repaid in July when a majority of prior year deferrals are received.



Other District Funds

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

- ◇ State revenue in Fund 11—Adult Education is being increased \$15,304 for a CalWorks award and local revenue for class fees is being increased by \$90,000 for GAIN receipts. The increase to the ending balance in Fund 11 is now projected to be \$154,662.
- ◇ Federal revenues in Fund 13—Cafeteria Fund are increased \$477,350 and state revenues are increased by \$78,704 to account for reimbursements for increased meal participation. Local revenue for meal fees and interest is being decreased by \$27,622. Expenses in this fund are increased by \$626,718, primarily for capital equipment and improvements. The ending balance in Fund 13 is decreased by \$107,461.
- ◇ Expenses in Fund 21 are being increased by \$61,600, decreasing the ending balance by the same amount to a revised \$12,689,609.
- ◇ Fund 67 revenues and expenses for the teacher self-insurance plan is reduced by \$6 million each to account for the transition from a self-insured plan to health care provider plans. \$450,000 in revenues and expenses are added to retiree plan costs.

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

	Fund 11 Adult Education	Fund 12 Child Development	Fund 13 Cafeteria Special Revenue	Fund 14 Deferred Maintenance	Fund 17 Special Reserve for Other Than Capital Outlay
Revenue/Sources	\$ 715,710	\$ 1,557,270	\$ 11,265,179	\$ 732,000	
Expenses/Uses	\$ 561,048	\$ 1,584,690	\$ 11,372,640	\$ 1,175,000	\$ -
Change in Fund Balance	\$ 154,662	\$ (27,420)	\$ (107,461)	\$ (443,000)	\$ -
Beginning Fund Balance	\$ 561,205	\$ 27,764	\$ 4,878,786	\$ 1,754,310	\$ -
Ending Fund Balance	\$ 715,867	\$ 344	\$ 4,771,325	\$ 1,311,310	\$ -

	Fund 21 Building Fund (Measures E & T)	Fund 25 Developer Fees	Fund 35 State School Building Fund	Fund 40 Reserve for Capital Outlay	Fund 67 Self-Insurance Fund (Foundation & W/C)
Revenue/Sources	\$ 2,868,383	\$ 88,000	\$ -	\$ -	\$ 8,506,117
Expenses/Uses	\$ 24,479,167	\$ 494,957	\$ 2,758,383	\$ -	\$ 8,275,900
Change in Fund Balance	\$ (21,610,784)	\$ (406,957)	\$ (2,758,383)	\$ -	\$ 230,217
Beginning Fund Balance	\$ 34,300,393	\$ 3,560,483	\$ 2,758,383	\$ 32,995	\$ 4,468,279
Ending Fund Balance	\$ 12,689,609	\$ 3,153,526	\$ -	\$ 32,995	\$ 4,698,496





Appendix - Summaries and Reports

General Fund Summaries	A-1
Cash Flow Projection.....	A-4
Cash Options Survey.....	A-6
Multi-Year Projections.....	A-8
Commitment to Fiscal Solvency Form.....	A-15



Page intentionally left blank.



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

	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 Revised Budget 1/31	2011-12 Second Interim Revisions	2011-12 Second Interim Revised Budget
Revenues					
Revenue Limit Sources	\$ 106,780,126	\$ 100,538,409	\$ 101,276,069	\$ 3,633,629	\$ 104,909,698
Federal Revenue	1,508,313	1,235,700	1,235,700	494,380	1,730,080
State Revenue	15,630,216	13,712,075	12,681,470	119,861	12,801,331
Local Revenue	4,125,401	2,620,911	4,214,040	478,233	4,692,273
Total Revenues	\$ 128,044,056	\$ 118,107,095	\$ 119,407,279	\$ 4,726,103	\$ 124,133,382
Expenditures					
Certificated Salaries	58,902,555	57,100,244	58,770,806	355,500	59,126,306
Classified Salaries	13,621,669	13,982,000	13,714,470	20,000	13,734,470
Employee Benefits	19,667,990	20,226,545	20,323,286	31,847	20,355,133
Books and Supplies	2,400,540	2,409,849	2,881,816	(210,000)	2,671,816
Services & Operating Exp	13,128,506	14,725,259	15,260,232	(103,225)	15,157,007
Capital Outlay	255,175	-	138,912	182,598	321,510
Other Outgo/Debt Service	42,486	7,000	7,000	-	7,000
Indirect Costs	(2,272,901)	(2,286,976)	(2,291,136)	23,935	(2,267,201)
	\$ -				
Total Expenditures	\$ 105,746,020	\$ 106,163,921	\$ 108,805,386	\$ 300,655	\$ 109,106,041
Excess (Deficiency)	\$ 22,298,036	\$ 11,943,174	\$ 10,601,893	\$ 4,425,448	\$ 15,027,341
Other Financing Sources (Uses)					
Transfers In/Other Sources	719,371	-	-	27,050	27,050
Transfers Out/Other Uses	1,230,000	1,229,906	-	-	-
Contributions	(9,830,292)	(11,544,671)	(12,069,342)	(864,934)	(12,934,276)
Total Other Sources (Uses)	\$ (10,340,921)	\$ (12,774,577)	\$ (12,069,342)	\$ (837,884)	\$ (12,907,226)
Net Increase (Decrease)	\$ 11,957,115	\$ (831,403)	\$ (1,467,449)	\$ 3,587,564	\$ 2,120,115
Beginning Fund Balance	\$ 15,728,020	\$ 25,739,600	\$ 27,685,135	\$ -	\$ 27,685,135
Ending Fund Balance	\$ 27,685,135	\$ 24,908,197	\$ 26,217,686	\$ 3,587,564	\$ 29,805,250
Stores	254,610	263,230	254,609	-	254,609
Revolving Cash	25,000	25,000	25,000	-	25,000
PrePaid Expenses	-	-	-	-	-
5% Reserve	8,550,154	8,536,473	8,790,673	176,327	8,967,000
Assigned/Committed Balances	18,855,371	16,083,494	17,147,404	3,411,237	20,558,641
Available for Board Designation	\$ -	\$ -	\$ -	\$ -	\$ -

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

	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 Revised Budget 1/31	2011-12 Second Interim Revisions	2011-12 Second Interim Revised Budget
Revenues					
Revenue Limit Sources	\$ 4,214,985	\$ 4,499,533	\$ 4,567,127	\$ 582,623	\$ 5,149,750
Federal Revenue	16,901,630	19,742,477	20,796,411	(12,578)	20,783,833
State Revenue	7,480,279	7,372,096	7,482,041	856,139	8,338,180
Local Revenue	18,526,700	18,800,492	19,885,263	546,591	20,431,854
Total Revenues	\$ 47,123,594	\$ 50,414,598	\$ 52,730,842	\$ 1,972,775	\$ 54,703,617
Expenditures					
Certificated Salaries	19,268,520	18,054,555	18,310,146	490,000	18,800,146
Classified Salaries	15,726,624	15,722,750	16,555,276	(95,098)	16,460,178
Employee Benefits	10,995,496	11,303,333	11,588,936	119,041	11,707,977
Books and Supplies	3,980,967	7,335,039	7,672,105	272,589	7,944,694
Services & Operating Exp	5,775,343	4,549,729	5,422,183	1,130,400	6,552,583
Capital Outlay	1,174,090	125,398	1,406,424	835,668	2,242,092
Other Outgo/Debt Service	4,382,471	4,379,425	4,379,993	260,000	4,639,993
Indirect Costs	1,826,324	1,765,406	1,791,881	(12,342)	1,779,539
Total Expenditures	\$ 63,129,835	\$ 63,235,635	\$ 67,126,944	\$ 3,000,258	\$ 70,127,202
Excess (Deficiency)	\$ (16,006,241)	\$ (12,821,037)	\$ (14,396,102)	\$ (1,027,483)	\$ (15,423,585)
Other Financing Sources (Uses)					
Transfers In/Other Sources	958,731	303,030	765,413	474,039	1,239,452
Transfers Out/Other Uses	863,400	100,000	100,000	-	100,000
Contributions	9,830,292	11,544,671	12,069,342	864,934	12,934,276
Total Other Sources (Uses)	\$ 9,925,623	\$ 11,747,701	\$ 12,734,755	\$ 1,338,973	\$ 14,073,728
Net Increase (Decrease)	\$ (6,080,618)	\$ (1,073,336)	\$ (1,661,347)	\$ 311,490	\$ (1,349,857)
Beginning Fund Balance	\$ 10,531,885	\$ 3,750,257	\$ 4,451,267	\$ -	\$ 4,451,267
Ending Fund Balance	\$ 4,451,267	\$ 2,676,921	\$ 2,789,920	\$ 311,490	\$ 3,101,410
Stores	-	-	-	-	-
Revolving Cash	-	-	-	-	-
PrePaid Expenses	-	-	-	-	-
5% Reserve	-	-	-	-	-
Assigned//Restricted Balances	4,451,267	2,676,921	2,789,920	311,490	3,101,410
Available for Board Designation	\$ -	\$ -	\$ -	\$ -	\$ -

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

	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 Revised Budget 1/31	2011-12 Second Interim Revisions	2011-12 Second Interim Revised Budget
Revenues					
Revenue Limit Sources	\$ 110,995,111	\$ 105,037,942	\$ 105,843,196	\$ 4,216,252	\$ 110,059,448
Federal Revenue	18,409,943	20,978,177	22,032,111	481,802	22,513,913
State Revenue	23,110,495	21,084,171	20,163,511	976,000	21,139,511
Local Revenue	22,652,101	21,421,403	24,099,303	1,024,824	25,124,127
Total Revenues	\$ 175,167,650	\$ 168,521,693	\$ 172,138,121	\$ 6,698,878	\$ 178,836,999
Expenditures					
Certificated Salaries	\$ 78,171,075	\$ 75,154,799	\$ 77,080,952	\$ 845,500	77,926,452
Classified Salaries	29,348,293	29,704,750	30,269,746	(75,098)	30,194,648
Employee Benefits	30,663,486	31,529,878	31,912,222	150,888	32,063,110
Books and Supplies	6,381,507	9,744,888	10,553,921	62,589	10,616,510
Services & Operating Exp	18,903,849	19,274,988	20,682,415	1,027,175	21,709,590
Capital Outlay	1,429,265	125,398	1,545,336	1,018,266	2,563,602
Other Outgo/Debt Service	4,424,957	4,386,425	4,386,993	260,000	4,646,993
Indirect Costs	(446,577)	(521,570)	(499,255)	11,593	(487,662)
Total Expenditures	\$ 168,875,855	\$ 169,399,556	\$ 175,932,330	\$ 3,300,913	\$ 179,233,243
Excess (Deficiency)	\$ 6,291,795	\$ (877,863)	\$ (3,794,209)	\$ 3,397,965	\$ (396,244)
Other Financing Sources (Uses)					
Transfers In/Other Sources	\$ 1,678,102	\$ 303,030	\$ 765,413	\$ 501,089	1,266,502
Transfers Out/Other Uses	2,093,400	1,329,906	100,000	-	100,000
Contributions	-	-	-	-	-
Total Other Sources (Uses)	\$ (415,298)	\$ (1,026,876)	\$ 665,413	\$ 501,089	\$ 1,166,502
Net Increase (Decrease)	\$ 5,876,497	\$ (1,904,739)	\$ (3,128,796)	\$ 3,899,054	\$ 770,258
Beginning Fund Balance	\$ 26,259,905	\$ 29,489,857	\$ 32,136,402	\$ -	\$ 32,136,402
Ending Fund Balance	\$ 32,136,402	\$ 27,585,118	\$ 29,007,606	\$ 3,899,054	\$ 32,906,660
Stores	\$ 254,610	\$ 263,230	\$ 254,609	\$ -	254,609
Revolving Cash	25,000	25,000	25,000	-	25,000
PrePaid Expenses	-	-	-	-	-
3% Reserve	8,550,154	8,536,473	8,790,673	176,327	8,967,000
Designated/Restricted Balances	23,306,638	18,760,415	19,937,324	3,722,727	23,660,051
Available for Board Designation	\$ -	\$ -	\$ -	\$ -	\$ -

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

		JULY	AUG	SEPT	OCT	NOV	DEC	JAN							
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals							
A. BEGINNING CASH		12,722,898.58	36,683,689.96	40,985,333.29	44,181,697.42	32,373,001.02	30,295,927.92	31,552,570.38							
B. RECEIPTS:															
Revenue Limit															
State Aid 8011	8011	0.00	0.00%	0.00	0.00%	9,927,561.00	11.27%	0.00	0.00%	7,559,168.00	8.58%	7,559,168.00	8.58%	21,149,019.00	24.01%
Property Tax	8020-8089	0.00	0.00%	1,351,613.33	6.10%	1,076,217.71	4.86%	1,057,067.19	4.77%	70,958.54	0.32%	6,826,133.89	30.81%	3,523,441.71	15.90%
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other RL	8091-8099	25,668.98	-25.65%	1,954.81	-1.95%	16.61	-0.02%	16,697.81	-16.69%	16,909.39	-16.90%	20,125.33	-20.11%	13,265.29	-13.26%
Federal Revenues	8100-8299	2,237,148.00	9.94%	(1,277,827.50)	-5.68%	1,608,182.98	7.14%	3,632,053.39	16.13%	1,828,070.08	8.12%	526,224.02	2.34%	3,837,403.54	17.04%
Other State Revenues	8300-8599	256,401.00	1.21%	2,077,588.30	9.83%	2,147,294.20	10.16%	979,639.45	4.63%	1,723,943.00	8.16%	153,954.00	0.73%	2,438,389.11	11.53%
Other Local Revenues	8600-8799	134,587.14	0.54%	244,921.28	0.97%	1,360,194.50	5.41%	167,938.07	0.67%	1,620,897.34	6.45%	1,254,266.85	4.99%	3,356,065.67	13.36%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	89,960.00	7.10%
TOTAL RECEIPTS		2,653,805.12		2,398,250.22		16,119,467.00		5,853,395.91		12,819,946.35		16,339,872.09		34,407,544.32	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	796,413.57	1.02%	679,180.94	0.87%	7,442,371.96	9.55%	7,584,864.82	9.73%	7,724,571.03	9.91%	7,616,032.27	9.77%	7,450,420.97	9.56%
Classified Salaries	2000-2999	1,346,399.59	4.46%	1,467,200.55	4.86%	3,026,710.52	10.02%	2,563,968.54	8.49%	2,853,625.11	9.45%	3,258,649.60	10.79%	1,861,656.59	6.17%
Employee Benefits	3000-3999	1,487,939.19	4.64%	2,260,648.79	7.05%	3,397,274.54	10.60%	2,719,604.94	8.48%	2,624,457.33	8.19%	2,961,399.56	9.24%	2,451,795.53	7.65%
Books & Supplies	4000-4999	850,099.12	8.01%	1,099,755.39	10.36%	707,734.20	6.67%	563,581.51	5.31%	576,959.84	5.43%	229,011.17	2.16%	776,320.89	7.31%
Services & Operating Expenses	5000-5999	3,251,434.50	14.98%	1,861,559.25	8.57%	1,852,749.32	8.53%	1,302,923.09	6.00%	1,168,286.84	5.38%	446,041.29	2.05%	2,841,769.28	13.09%
Capital Outlays	6000-6999	0.00	0.00%	100,386.76	3.92%	721.42	0.03%	11,555.26	0.45%	649,514.61	25.34%	(387.39)	-0.02%	175,097.92	6.83%
Other Outgo	7100-7299/7400-7499	253,826.53	5.46%	214,160.61	4.61%	1,283,744.22	27.63%	790,921.37	17.02%	(87,358.13)	-1.88%	466,772.23	10.04%	361,767.03	7.78%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	(6,553.27)	1.34%	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	0.00%	0.00	0.00%
TOTAL DISBURSEMENTS		7,986,112.50		7,682,892.29		17,711,306.18		15,537,419.53		15,503,503.36		14,977,518.73		15,918,828.21	
D. TAX ANTICIPATION NOTES															
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	
TRANS TOTAL		17,946,905.00		(6,257,765.00)		(3,644,140.00)		-		-		-		(22,980,000.00)	
E. INTERFUND LOANS															
	9311/9611	(300,000.00)		-		(50,000.00)		350,000.00		-		(100,000.00)		0.00	
F. PRIOR YEAR TRANSACTIONS															
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%	606,373.73	1.48%	(5,489.79)	-0.01%	6,815.87	0.02%
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%	(110.18)	0.00%	221.11	0.00%	(2,844.19)	-0.04%
TOTAL PRIOR YEAR TRANSACTIONS		11,646,193.76		15,844,050.40		8,482,343.31		(2,474,672.78)		606,483.91		(5,710.90)		9,660.06	
G. NET INCOME (B - C + D + E + F)		23,960,791.38		4,301,643.33		3,196,364.13		(11,808,696.40)		(2,077,073.10)		1,256,642.46		(4,481,623.83)	
ENDING CASH (A + G)		36,683,689.96		40,985,333.29		44,181,697.42		32,373,001.02		30,295,927.92		31,552,570.38		27,070,946.55	
GALAXY		36,683,689.96		40,985,333.29		44,181,697.42		32,373,001.02		30,295,927.92		31,552,570.38		27,070,946.55	
First Interim		36,683,689.96		40,985,333.29		44,181,697.42		32,373,001.02		32,536,800.76		35,595,459.42		27,535,218.00	

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

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL
A. BEGINNING CASH		27,070,946.55		15,015,527.29		13,850,345.42		9,547,803.35		2,365,833.20		287,412.25		12,722,898.58
B. RECEIPTS:														
Revenue Limit														
State Aid 8011	8011	467,263.00	0.53%	0.00	0.00%	4,298,783.00	4.88%	1,401,772.00	1.59%	0.00	0.00%	35,719,100.00	40.55%	88,081,834.00
Property Tax	8020-8089	289,348.11	1.31%	0.00	0.00%	2,324,909.45	10.49%	1,439,106.87	6.49%	4,176,972.66	18.85%	22,302.54	0.10%	22,158,072.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	(80,391.00)	100.00%	(80,391.00)
Other RL	8091-8099	(18,542.27)	18.53%	(18,542.27)	18.53%	(18,542.27)	18.53%	(18,542.27)	18.53%	(18,542.27)	18.53%	(101,993.87)	101.93%	(100,067.00)
Federal Revenues	8100-8299	139,477.40	0.62%	3,529,648.06	15.68%	509,547.20	2.26%	2,816,785.52	12.51%	924,372.23	4.11%	2,202,828.08	9.78%	22,513,913.00
Other State Revenues	8300-8599	924,483.06	4.37%	1,768,485.29	8.37%	2,208,997.36	10.45%	1,019,910.81	4.82%	1,136,581.05	5.38%	4,303,844.37	20.36%	21,139,511.00
Other Local Revenues	8600-8799	1,769,631.05	7.04%	3,189,727.86	12.70%	2,223,061.47	8.85%	2,538,414.50	10.10%	3,152,716.31	12.55%	4,111,704.96	16.37%	25,124,127.00
Transfers In/Other Sources	8910-8979	89,575.71	7.07%	895,170.25	70.68%	55,929.08	4.42%	6,651.64	0.53%	12,943.96	1.02%	116,271.36	9.18%	1,266,502.00
TOTAL RECEIPTS		3,661,236.06		9,364,489.19		11,602,685.29		9,204,099.07		9,385,043.94		46,293,666.44		180,103,501.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	7,700,890.85	9.88%	7,623,378.24	9.78%	7,647,564.55	9.81%	7,634,412.96	9.80%	7,895,787.62	10.13%	130,562.22	0.17%	77,926,452.00
Classified Salaries	2000-2999	2,800,298.57	9.27%	2,737,259.62	9.07%	2,718,405.87	9.00%	2,745,815.44	9.09%	2,801,451.37	9.28%	13,206.63	0.04%	30,194,648.00
Employee Benefits	3000-3999	2,828,648.21	8.82%	2,878,879.86	8.98%	2,866,027.36	8.94%	3,016,736.14	9.41%	2,527,852.50	7.88%	41,846.05	0.13%	32,063,110.00
Books & Supplies	4000-4999	763,404.36	7.19%	839,251.34	7.91%	693,408.87	6.53%	1,185,628.98	11.17%	1,095,058.64	10.31%	1,236,295.69	11.65%	10,616,510.00
Services & Operating Expenses	5000-5999	1,329,658.99	6.12%	1,657,141.61	7.63%	1,486,367.79	6.85%	1,784,813.72	8.22%	1,443,724.90	6.65%	1,283,119.42	5.91%	21,709,590.00
Capital Outlays	6000-6999	10,315.34	0.40%	1,512,112.70	58.98%	0.00	0.00%	0.00	0.00%	104,379.34	4.07%	(93.96)	0.00%	2,563,602.00
Other Outgo	7100-7299/7400-7499	273,759.59	5.89%	528,535.21	11.37%	185,599.72	3.99%	148,479.78	3.20%	226,895.66	4.88%	(110.82)	0.00%	4,646,993.00
Indirect Costs	7300-7399	0.00	0.00%	(121,915.50)	25.00%	0.00	0.00%	(121,915.50)	25.00%	(115,283.30)	23.64%	(121,994.43)	25.02%	(487,662.00)
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
TOTAL DISBURSEMENTS		15,706,975.91		17,654,643.08		15,597,374.16		16,393,971.52		16,069,866.73		2,592,830.80		179,333,243.00
D. TAX ANTICIPATION NOTES														
2010-11 Mid Yr TRANS	9640	-		-		-		-		-		-		(14,935,000.00)
Jul 2011 TRANS	9640	-		-		-		-		-		-		0.00
2011-12 Mid Yr TRANS	9640	-		7,020,000.00		-		-		-		(7,020,000.00)		0.00
TRANS TOTAL		-		7,020,000.00		-		-		-		(7,020,000.00)		(14,935,000.00)
E. INTERFUND LOANS	9311/9611	-		100,000.00		(50,000.00)		-		4,600,000.00	100.00%	(4,550,000.00)		0.00
F. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		7,902.30	0.02%	7,902.30	0.02%	(257,853.20)	-0.63%	7,902.30	0.02%	6,304.41	0.02%	1,217.17	0.00%	40,951,313.34000
Accounts Payable/Def Rev		17,581.71	0.25%	2,930.28	0.04%	0.00	0.00%	0.00	0.00%	(97.43)	0.00%	0.00	0.00%	7,090,004.86000
TOTAL PRIOR YEAR TRANSACTIONS		(9,679.41)		4,972.02		(257,853.20)		7,902.30		6,401.84		1,217.17		33,861,308.48
G. NET INCOME (B - C + D+ E + F)		(12,055,419.26)		(1,165,181.87)		(4,302,542.07)		(7,181,970.15)		(2,078,420.95)		32,132,052.81		19,696,566.48
ENDING CASH (A +G)		15,015,527.29		13,850,345.42		9,547,803.35		2,365,833.20		287,412.25		32,419,465.06		32,419,465.06
GALAXY														
First Interim		15,021,460.21		17,063,572.82		13,275,086.53		4,931,005.90		319,179.06		28,851,664.06		28,851,664.06

**HEMET UNIFIED SCHOOL DISTRICT
2012-13 Preliminary
Combined General Fund Cash Flow
for 2011-12 Second Interim**

		JULY		AUG		SEPT		OCT		NOV		DEC		JAN	
		Actuals		Actuals		Actuals		Actuals		Actuals		Actuals		Projected	
A. BEGINNING CASH		287,412.25		21,313,576.05		20,077,213.00		23,903,547.97		6,679,559.30		2,753,836.43		4,352,810.09	
B. RECEIPTS:															
Revenue Limit															
State Aid 8011	8011	0.00	0.00%	0.00	0.00%	9,072,549.51	11.63%	0.00	0.00%	6,911,675.72	8.86%	6,896,073.75	8.84%	19,401,058.15	24.87%
Property Tax	8020-8089	0.00	0.00%	1,370,462.04	5.82%	976,616.37	4.15%	1,061,458.65	4.51%	68,667.61	0.29%	7,114,178.49	30.22%	4,158,197.02	17.66%
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	27,785.37	-27.77%	4,153.45	-4.15%	(14,910.25)	14.90%	20,773.15	-20.76%	20,998.44	-20.98%	679.10	-0.68%	(12,312.44)	12.30%
Federal Revenues	8100-8299	874,920.00	5.34%	102,292.03	0.62%	1,629,104.29	9.94%	(148,382.46)	-0.91%	1,838,735.45	11.22%	436,494.70	2.66%	632,335.15	3.86%
Other State Revenues	8300-8599	411,467.98	1.98%	1,985,688.90	9.57%	2,106,474.25	10.16%	634,601.55	3.06%	1,171,034.52	5.65%	765,742.59	3.69%	1,520,615.77	7.33%
Other Local Revenues	8600-8799	179,906.63	0.72%	137,798.02	0.55%	1,114,119.22	4.43%	346,263.39	1.38%	1,576,449.93	6.27%	1,889,048.32	7.52%	4,117,385.56	16.39%
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%	57,749.69	17.94%	35,013.90	10.87%
TOTAL RECEIPTS		1,494,079.98		3,600,394.44		14,883,953.39		1,914,714.28		11,587,561.67		17,159,966.64		29,852,293.11	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	579,224.62	0.71%	7,871,842.55	9.63%	8,088,031.04	9.89%	8,240,150.97	10.08%	8,112,201.84	9.92%	8,018,412.26	9.81%	8,120,931.78	9.93%
Classified Salaries	2000-2999	1,549,109.96	4.83%	3,200,364.48	9.98%	2,806,681.11	8.75%	2,949,857.36	9.20%	3,398,768.15	10.60%	2,684,439.25	8.37%	2,980,166.84	9.29%
Employee Benefits	3000-3999	2,291,567.17	6.95%	3,513,165.70	10.65%	2,827,485.39	8.57%	2,718,158.60	8.24%	3,104,278.13	9.41%	2,537,182.26	7.69%	2,709,151.68	8.21%
Books & Supplies	4000-4999	567,745.48	7.13%	789,126.84	9.91%	515,440.45	6.48%	409,308.24	5.14%	416,755.30	5.24%	622,315.23	7.82%	291,479.40	3.66%
Services & Operating Expenses	5000-5999	3,685,353.56	16.04%	2,129,419.64	9.27%	2,117,879.97	9.22%	1,488,409.43	6.48%	1,335,334.14	5.81%	1,220,438.00	5.31%	1,074,522.15	4.68%
Capital Outlays	6000-6999	0.00	0.00%	3,344.00	3.52%	0.00	0.00%	703.00	0.74%	46,911.00	49.38%	39,900.00	42.00%	0.00	0.00%
Other Outgo	7100-7299/7400-7499	275,369.15	5.79%	232,164.68	4.88%	1,391,563.77	29.27%	857,442.57	18.03%	(94,480.11)	-1.99%	408,305.98	8.59%	232,688.81	4.89%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(120,000.00)	24.00%	0.00	0.00%	0.00	0.00%	(120,000.00)	24.00%	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	0.00%	0.00	0.00%
TOTAL DISBURSEMENTS		8,948,369.94		17,739,427.89		17,627,081.73		16,664,030.17		16,319,768.45		15,410,992.98		15,408,940.66	
D. TAX ANTICIPATION NOTES															
2010-11 Mid Yr TRANS	9640	(2,365,740.00)		(2,941,380.00)		(1,712,880.00)		-		-		-		0.00	
Jul 2011 TRANS	9640	25,000,000.00		-		-		-		-		-		(25,000,000.00)	
2011-12 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00	
TRANS TOTAL		22,634,260.00		(2,941,380.00)		(1,712,880.00)		-		-		-		(25,000,000.00)	
E. INTERFUND LOANS	9311/9611	(4,600,000.00)		-		(200,000.00)		-		200,000.00		(150,000.00)		6,500,000.00	
F. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		12,435,709.01	31.28%	16,574,015.78	41.69%	9,000,429.72	22.64%	1,360,083.74	3.42%	606,373.73	1.53%	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%	(110.18)	0.00%	0.00	0.00%	0.00	0.00%
TOTAL PRIOR YEAR TRANSACTIONS		10,446,193.76		15,844,050.40		8,482,343.31		(2,474,672.78)		606,483.91		0.00		0.00	
G. NET INCOME (B - C + D + E + F)		21,026,163.80		(1,236,363.05)		3,826,334.97		(17,223,988.67)		(3,925,722.87)		1,598,973.66		(4,056,647.55)	
ENDING CASH (A + G)		21,313,576.05		20,077,213.00		23,903,547.97		6,679,559.30		2,753,836.43		4,352,810.09		296,162.54	

GALAXY

**HEMET UNIFIED SCHOOL DISTRICT
2012-13 Preliminary
Combined General Fund Cash Flow
for 2011-12 Second Interim**

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL
A. BEGINNING CASH		296,162.54		14,439,680.37		4,552,752.60		25,223.22		581,731.65		165,802.73		287,412.25
B. RECEIPTS:														
Revenue Limit														
State Aid 8011	8011	460,258.32	0.59%	0.00	0.00%	3,643,061.58	4.67%	1,185,750.24	1.52%	0.00	0.00%	30,439,456.73	39.02%	78,009,884.00
Property Tax	8020-8089	289,348.11	1.23%	0.00	0.00%	2,343,100.98	9.95%	5,827,765.36	24.75%	335,277.37	1.42%	0.00	0.00%	23,545,072.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other RL	8091-8099	(1,573.77)	1.57%	8,507.78	-8.50%	8,132.30	-8.13%	4,636.03	-4.63%	4,636.03	-4.63%	(171,572.19)	171.46%	(100,067.00)
Federal Revenues	8100-8299	3,774,584.67	23.02%	1,406,560.47	8.58%	520,277.17	3.17%	1,426,385.87	8.70%	2,473,665.83	15.09%	1,427,142.83	8.71%	16,394,116.00
Other State Revenues	8300-8599	1,240,755.32	5.98%	2,240,857.52	10.80%	2,014,151.65	9.71%	696,808.21	3.36%	1,049,177.71	5.06%	4,904,135.03	23.64%	20,741,511.00
Other Local Revenues	8600-8799	1,240,628.41	4.94%	2,716,389.51	10.81%	2,711,504.36	10.79%	2,803,074.03	11.16%	1,875,166.59	7.46%	4,416,393.03	17.58%	25,124,127.00
Transfers In/Other Sources	8910-8979	81,842.71	25.42%	0.00	0.00%	6,590.33	2.05%	6,651.64	2.07%	12,789.30	3.97%	121,355.43	37.69%	321,993.00
TOTAL RECEIPTS		7,085,843.77		6,372,315.28		11,246,818.37		11,951,071.38		5,750,712.83		41,136,910.86		164,036,636.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	8,045,035.29	9.84%	8,070,366.82	9.87%	7,912,811.13	9.68%	7,983,884.89	9.77%	624,133.12	0.76%	73,934.71	0.09%	81,740,961.02
Classified Salaries	2000-2999	2,905,342.50	9.06%	2,884,619.79	8.99%	2,938,384.66	9.16%	2,358,982.70	7.35%	1,397,119.89	4.36%	19,696.35	0.06%	32,073,533.04
Employee Benefits	3000-3999	2,625,205.89	7.96%	2,628,439.16	7.97%	3,046,142.29	9.23%	3,750,196.03	11.37%	1,189,833.32	3.61%	51,560.47	0.16%	32,992,366.09
Books & Supplies	4000-4999	890,034.37	11.18%	622,054.96	7.82%	249,927.74	3.14%	831,526.27	10.45%	865,701.78	10.88%	888,217.95	11.16%	7,959,634.01
Services & Operating Expenses	5000-5999	1,679,009.28	7.31%	1,637,912.99	7.13%	1,219,953.42	5.31%	2,587,719.66	11.27%	1,590,343.82	6.92%	1,202,806.94	5.24%	22,969,103.00
Capital Outlays	6000-6999	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	4,142.00	4.36%	0.00	0.00%	95,000.00
Other Outgo	7100-7299/7400-7499	280,116.90	5.89%	535,849.33	11.27%	189,909.76	3.99%	151,927.81	3.20%	293,885.35	6.18%	0.00	0.00%	4,754,744.00
Indirect Costs	7300-7399	0.00	0.00%	(120,000.00)	24.00%	0.00	0.00%	(120,000.00)	24.00%	0.00	0.00%	(20,000.00)	4.00%	(500,000.00)
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	0.00%	0.00
TOTAL DISBURSEMENTS		16,424,744.23		16,259,243.05		15,557,129.00		17,544,237.36		5,965,159.28		2,216,216.42		182,085,341.16
D. TAX ANTICIPATION NOTES														
2010-11 Mid Yr TRANS	9640	-		-		-		-		-		-		(7,020,000.00)
Jul 2011 TRANS	9640	-		-		-		-		-		-		0.00
2011-12 Mid Yr TRANS	9640	30,000,000.00		-		-		-		-		(30,000,000.00)		0.00
TRANS TOTAL		30,000,000.00		-		-		-		-		(30,000,000.00)		(7,020,000.00)
E. INTERFUND LOANS	9311/9611	(6,500,000.00)		-		-		6,150,000.00		(200,000.00)	100.00%	(5,800,000.00)		(4,600,000.00)
F. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		0.00	0.00%	0.00	0.00%	(217,218.75)	-0.55%	0.00	0.00%	(1,598.29)	0.00%	(1.60)	0.00%	39,757,793.34000
Accounts Payable/Def Rev		17,581.71	0.25%	0.00	0.00%	0.00	0.00%	325.59	0.00%	(115.82)	0.00%	0.00	0.00%	7,090,004.86000
TOTAL PRIOR YEAR TRANSACTIONS		(17,581.71)		0.00		(217,218.75)		(325.59)		(1,482.47)		(1.60)		32,667,788.48
G. NET INCOME (B - C + D+ E + F)		14,143,517.83		(9,886,927.77)		(4,527,529.38)		556,508.43		(415,928.92)		3,120,692.84		2,999,083.32
ENDING CASH (A +G)		14,439,680.37		4,552,752.60		25,223.22		581,731.65		165,802.73		3,286,495.57		3,286,495.57
GALAXY														

CASH OPTIONS SURVEY

Attachment H

District Name: Hemet USD Contact Name: Pam Buckhout Date: 03/06/12

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: <u>\$5,000,000</u>	Fund: <u>67</u>	Loan Date: <u>6/20/12</u>
Amount: _____	Fund: _____	Loan Date: _____
Amount: _____	Fund: _____	Loan Date: _____
Amount: _____	Fund: _____	Loan Date: _____

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

Amount: <u>\$7020,000</u>	Type: <u>CY</u>	Anticipated Funding Date: <u>3/1/12</u>
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 Charter School Fund and will do an internal temporary loan in the amount of \$ 250,000 from the General Fund.
- The district does NOT have sufficient cash in the Child Development Fund and will do an internal temporary loan in the amount of \$ 150,000 from the General 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 TRANs 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 Second Interim Multi-Year Projections
Unrestricted General Fund

Restore Furloughs in 2012-13

DESCRIPTION	Audited Actuals 2009-10	Unaudited Actuals 2010-11	Percent of Change %	Second 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%	20,144.77	-0.82%	20,144.77	0.00%
REVENUES									
REVENUE LIMIT	\$104,812,926	\$106,780,126	1.88%	\$104,909,698	-1.75%	\$96,305,139	-8.20%	\$95,533,968	-0.80%
FEDERAL	\$1,393,018	\$1,508,313	8.28%	\$1,730,080	14.70%	\$1,730,080	0.00%	\$1,730,080	0.00%
STATE	\$14,726,721	\$15,630,216	6.14%	\$12,801,331	-18.10%	\$13,904,478	8.62%	\$12,403,331	-10.80%
LOCAL	\$3,482,825	\$4,125,401	18.45%	\$4,692,273	13.74%	\$14,050,064	199.43%	\$14,050,064	0.00%
CONTRIBUTIONS	(\$8,638,343)	(\$9,830,292)	13.80%	(\$12,934,276)	31.58%	(\$14,492,458)	12.05%	(\$14,567,458)	0.52%
REVENUE TOTALS	\$115,777,147	\$118,213,764	2.10%	\$111,199,106	-5.93%	\$111,497,303	0.27%	\$109,149,985	-2.11%
EXPENDITURES									
Certificated Salaries	\$66,241,520	\$58,902,554	-11.08%	\$59,126,306	0.38%	\$63,850,638	7.99%	\$64,872,248	1.60%
Classified Salaries	\$14,696,409	\$13,621,669	-7.31%	\$13,734,470	0.83%	\$20,773,911	51.25%	\$21,703,799	4.48%
Benefits	\$21,964,657	\$19,667,990	-10.46%	\$20,355,133	3.49%	\$23,619,854	16.04%	\$24,136,908	2.19%
Books & Supplies	\$2,499,116	\$2,400,541	-3.94%	\$2,671,816	11.30%	\$5,351,586	100.30%	\$5,351,586	0.00%
Contracts & Services	\$12,531,794	\$13,128,507	4.76%	\$15,157,007	15.45%	\$15,170,266	0.09%	\$14,542,022	-4.14%
Capital Outlay	\$84,094	\$255,175	203.44%	\$321,510	26.00%	\$75,000	-76.67%	\$0	-100.00%
Other Outgo	\$34,361	\$42,486	23.65%	\$7,000	-83.52%	\$531,645	7494.93%	\$531,645	0.00%
Support Costs	(\$3,138,312)	(\$2,272,901)	-27.58%	(\$2,267,201)	-0.25%	(\$1,798,109)	-20.69%	(\$1,798,109)	0.00%
Total Expenditures	\$114,913,639	\$105,746,021	-7.98%	\$109,106,041	3.18%	\$127,574,791	16.93%	\$129,340,099	1.38%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$19,405	\$719,371	3607.14%	\$27,050	-96.24%	\$0	-100.00%	\$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	-7.92%	\$109,106,041	1.99%	\$127,574,791	16.93%	\$129,340,099	1.38%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$379,185)	\$11,957,114	-3253.37%	\$2,120,115	-82.27%	(\$16,077,488)	-858.33%	(\$20,190,114)	25.58%
FUND BALANCE, RESERVES									
Beginning Balance	\$16,107,206	\$15,728,021	-2.35%	\$27,685,135	76.02%	\$29,805,250	7.66%	\$13,727,762	-53.94%
Ending Balance	\$15,728,021	\$27,685,135	76.02%	\$29,805,250	7.66%	\$13,727,762	-53.94%	(\$6,462,352)	-147.08%
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		\$8,966,662		\$9,104,267		\$9,125,141	
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		\$3,296,910		\$2,315,015		\$0	
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		\$12,962,069		\$2,028,867		(\$15,867,102)	
Unappropriated	(\$0)	\$0		\$0		\$4		\$0	
Total EFB	\$15,728,021	\$27,685,135		\$29,805,250		\$13,727,762		(\$6,462,352)	

2/21/2012

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

Restore Furloughs in 2012-13

DESCRIPTION	Audited Actuals 2009-10	Unaudited Actuals 2010-11	Percent of Change over PY	Second 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
REVENUES									
REVENUE LIMIT	\$4,409,100	\$4,214,985	-4.40%	\$5,149,750	22.18%	\$5,149,750	0.00%	\$5,107,522	-0.82%
FEDERAL	\$20,965,495	\$16,901,630	-19.38%	\$20,783,833	22.97%	\$14,664,036	-29.44%	\$14,664,036	0.00%
STATE	\$7,517,028	\$7,480,279	-0.49%	\$8,338,180	11.47%	\$6,837,033	-18.00%	\$6,837,033	0.00%
LOCAL	\$19,867,348	\$18,526,700	-6.75%	\$20,431,854	10.28%	\$11,074,063	-45.80%	\$11,074,063	0.00%
CONTRIBUTIONS	\$8,638,343	\$9,830,292	13.80%	\$12,934,276	31.58%	\$14,492,458	12.05%	\$14,567,458	0.52%
REVENUE TOTALS	\$61,397,314	\$56,953,886	-7.24%	\$67,637,893	18.76%	\$52,217,340	-22.80%	\$52,250,112	0.06%
EXPENDITURES									
Certificated Salaries	\$19,485,657	\$19,268,520	-1.11%	\$18,800,146	-2.43%	\$17,890,323	-4.84%	\$18,176,568	1.60%
Classified Salaries	\$16,033,305	\$15,726,624	-1.91%	\$16,460,178	4.66%	\$11,299,622	-31.35%	\$10,882,911	-3.69%
Benefits	\$11,144,686	\$10,995,496	-1.34%	\$11,707,977	6.48%	\$9,372,512	-19.95%	\$9,175,148	-2.11%
Books & Supplies	\$3,872,098	\$3,980,966	2.81%	\$7,944,694	99.57%	\$2,608,048	-67.17%	\$2,108,048	-19.17%
Contracts & Services	\$5,393,038	\$5,775,343	7.09%	\$6,552,583	13.46%	\$7,798,837	19.02%	\$7,298,837	-6.41%
Capital Outlay	\$601,117	\$1,174,090	95.32%	\$2,242,092	90.96%	\$20,000	-99.11%	\$0	-100.00%
Other Outgo	\$4,566,057	\$4,382,472	-4.02%	\$4,639,993	5.88%	\$4,223,099	-8.98%	\$4,223,099	0.00%
Support Costs	\$2,693,158	\$1,826,324	-32.19%	\$1,779,539	-2.56%	\$1,298,109	-27.05%	\$1,298,109	0.00%
Total Expenditures	\$63,789,116	\$63,129,835	-1.03%	\$70,127,202	11.08%	\$54,510,550	-22.27%	\$53,162,720	-2.47%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$166,905	\$958,731	474.42%	\$1,239,452	29.28%	\$321,993	-74.02%	\$321,993	0.00%
Transfers Out & Other Uses	\$0	\$863,400	#DIV/0!	\$100,000	-88.42%	\$0	-100.00%	\$0	#DIV/0!
Total Expenditures & Uses	\$63,789,116	\$63,993,235	0.32%	\$70,227,202	9.74%	\$54,510,550	-22.38%	\$53,162,720	-2.47%
NET INCREASE (DECREASE) IN FUND BALANCE									
	(\$2,224,897)	(\$6,080,618)	173.30%	(\$1,349,857)	-77.80%	(\$1,971,217)	46.03%	(\$590,615)	-70.04%
FUND BALANCE, RESERVES									
Beginning Balance	\$12,756,782	\$10,531,885	-17.44%	\$4,451,267	-57.74%	\$3,101,410	-30.33%	\$1,130,193	-63.56%
Ending Balance	\$10,531,885	\$4,451,267	-57.74%	\$3,101,410	-30.33%	\$1,130,193	-63.56%	\$539,578	-52.26%
Reserve Amounts:									
Revolving Cash	\$0	\$0		\$0		\$0		\$0	
Stores	\$0	\$0		\$0		\$0		\$0	
Designated for Economic Uncert.	\$0	\$0		\$0		\$0		\$0	
Prepaid Expenditures	\$0	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$8,700,087	\$4,152,438		\$2,228,416		\$1,014,007		\$423,392	
RDA	\$1,535,768	\$198,678		\$0		\$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	
2/24/2012 Total EFB	\$10,531,885	\$4,451,267		\$3,101,410		\$1,130,193		\$539,578	

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

Restore Furloughs in 2012-13

DESCRIPTION	Audited Actuals 2009-10	Unaudited Actuals 2010-11	Percent of Change over PY	Second 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) (excluding County and Charter)	20,811.17	20,619.20	-0.92%	20,311.32	-1.49%	20,144.77	-0.82%	20,144.77	0.00%
REVENUES									
REVENUE LIMIT	\$109,222,026	\$110,995,111	1.62%	\$110,059,448	-0.84%	\$101,454,889	-7.82%	\$100,641,490	-0.80%
FEDERAL	\$22,358,513	\$18,409,943	-17.66%	\$22,513,913	22.29%	\$16,394,116	-27.18%	\$16,394,116	0.00%
STATE	\$22,243,749	\$23,110,495	3.90%	\$21,139,511	-8.53%	\$20,741,511	-1.88%	\$19,240,364	-7.24%
LOCAL	\$23,350,173	\$22,652,101	-2.99%	\$25,124,127	10.91%	\$25,124,127	0.00%	\$25,124,127	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%	\$178,836,999	2.09%	\$163,714,643	-8.46%	\$161,400,097	-1.41%
EXPENDITURES									
Certificated Salaries	\$85,727,177	\$78,171,074	-8.81%	\$77,926,452	-0.31%	\$81,740,961	4.90%	\$83,048,816	1.60%
Classified Salaries	\$30,729,714	\$29,348,293	-4.50%	\$30,194,648	2.88%	\$32,073,533	6.22%	\$32,586,710	1.60%
Benefits	\$33,109,343	\$30,663,486	-7.39%	\$32,063,110	4.56%	\$32,992,366	2.90%	\$33,312,056	0.97%
Books & Supplies	\$6,371,214	\$6,381,507	0.16%	\$10,616,510	66.36%	\$7,959,634	-25.03%	\$7,459,634	-6.28%
Contracts & Services	\$17,924,832	\$18,903,850	5.46%	\$21,709,590	14.84%	\$22,969,103	5.80%	\$21,840,859	-4.91%
Capital Outlay	\$685,211	\$1,429,265	108.59%	\$2,563,602	79.37%	\$95,000	-96.29%	\$0	-100.00%
Other Outgo	\$4,600,418	\$4,424,958	-3.81%	\$4,646,993	5.02%	\$4,754,744	2.32%	\$4,754,744	0.00%
Support Costs	(\$445,154)	(\$446,577)	0.32%	(\$487,662)	9.20%	(\$500,000)	2.53%	(\$500,000)	0.00%
Total Expenditures	\$178,702,755	\$168,875,856	-5.50%	\$179,233,243	6.13%	\$182,085,341	1.59%	\$182,502,819	0.23%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$186,310	\$1,678,102	800.70%	\$1,266,502	-24.53%	\$321,993	-74.58%	\$321,993	0.00%
Transfers Out & Other Uses	\$1,262,098	\$2,093,400	65.87%	\$100,000	-95.22%	\$0	-100.00%	\$0	#DIV/0!
Total Expenditures & Uses	\$179,964,853	\$170,969,256	-5.00%	\$179,333,243	4.89%	\$182,085,341	1.53%	\$182,502,819	0.23%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$2,604,082)	\$5,876,496	-325.66%	\$770,258	-86.89%	(\$18,048,705)	-2443.20%	(\$20,780,729)	15.14%
FUND BALANCE, RESERVES									
Beginning Balance	\$28,863,988	\$26,259,906	-9.02%	\$32,136,402	22.38%	\$32,906,660	2.40%	\$14,857,955	-54.85%
Ending Balance	\$26,259,906	\$32,136,402	22.38%	\$32,906,660	2.40%	\$14,857,955	-54.85%	(\$5,922,774)	-139.86%
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		\$8,966,662		\$9,104,267		\$9,125,141	
Prepaid Expenditures	\$152,823	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$8,700,087	\$4,152,438		\$2,228,416		\$1,014,007		\$423,392	
Designated - Unrestricted Carry Over	\$3,824,075	\$4,018,467		\$3,296,910		\$2,315,015		\$0	
Designated - Restricted Resources	\$1,535,768	\$198,678		\$0		\$0		\$0	
Reserve for ARRA/Jobs expenses	\$6,097,255	\$4,300,000		\$4,300,000		\$0		\$0	
Reserve for 2011/12-2012/13 Expenses	\$0	\$10,536,905		\$12,962,069		\$2,028,867		(\$15,867,102)	
Unappropriated	\$0	\$0		\$0		\$4		\$0	
Total EFB	\$25,963,876	\$32,036,251		\$32,033,666		\$14,741,769		(\$6,038,960)	
% of Reserve (97890)	3.00%	5.00%		5.00%		5.00%		5.00%	

Hemet Unified School District

Multi-year Projection Assumptions - 2011-12 Second Interim

Restore Furloughs in 2012-13

Combined General Fund								Total	Rev Limit 80XX	Federal 81XX-82XX	State 83XX-85XX	Local 86XX-87XX	Transfers In/Sources 89XX	Total Revenue Change
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX	Expense Change						
2011-12	77,926,452	30,194,648	32,063,110	10,616,510	21,709,590	2,563,602	4,259,331	179,333,243	110,059,448	22,513,913	21,139,511	25,124,127	1,266,502	180,103,501
2012-13 Adjustments														
<i>List separately:</i>								0						0
COLA								0						0
COLA Deficits								0	(7,102,773)					(7,102,773)
ADA Growth/(Decline)	(780,000)		(203,580)					(983,580)	(1,501,786)					(1,501,786)
Step & Column	1,246,824	577,235	320,273					2,144,332						0
Restore furloughs (approx 4.23%)	3,347,685	1,301,650	812,563					5,461,898						0
Carry Over/One-Time Rev/Exp				(2,656,876)		(2,468,602)	(222,000)	(5,347,478)		(2,035,660)	(398,000)		(944,509)	(3,378,169)
Ed Jobs	(1,985,484)	(932,426)	(986,703)					(3,904,613)		(4,084,137)				(4,084,137)
Ed Jobs to F03 or Spec Ed	1,985,484	932,426	986,703					3,904,613						0
Transpo from F06		(5,882,495)	(2,167,577)	(2,679,770)	918,625		(524,645)	(10,335,862)			(1,501,147)	(9,357,791)		(10,858,938)
Transpo to F03		5,882,495	2,167,577	2,679,770	(918,625)		524,645	10,335,862			1,501,147	9,357,791		10,858,938
SERP					750,000			750,000						0
Increased Costs/Rate Increase					509,513			509,513						0
Indirect Costs/Debt Payments/Tx Out							217,413	217,413						0
2012-13 TOTALS	81,740,961	32,073,533	32,992,366	7,959,634	22,969,103	95,000	4,254,744	182,085,341	101,454,889	16,394,116	20,741,511	25,124,127	321,993	164,036,636
2013-14 Adjustments														
<i>List separately:</i>								0						0
COLA								0						0
COLA Deficit								0						0
ADA Growth/(Decline)								0	(813,399)					(813,399)
Step & Column	1,307,855	513,177	319,690					2,140,722						0
Carry Over/One-Time Rev/Exp				(500,000)	(500,000)	(95,000)		(1,095,000)						0
Library Techs from Title I C/O		(597,505)	(287,994)					(885,499)						0
Library Techs to F03		597,505	287,994					885,499						0
Transportation								0		(1,501,147)				(1,501,147)
SERP					(628,244)			(628,244)						0
2013-14 TOTALS	83,048,816	32,586,710	33,312,056	7,459,634	21,840,859	0	4,254,744	182,502,819	100,641,490	16,394,116	19,240,364	25,124,127	321,993	161,722,090

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

Restore Furloughs in 2012-13

School District Name: _____ Hemet USD

	2011-12	2012-13	2013-14
Budget Solutions			
Total Needed	\$ 6,000,000.00	\$ 5,450,000.00	\$ 10,550,000.00
Total Approved/Finalized	\$ 6,000,000.00	\$ -	\$ -

Status of Negotiations (e.g. settled, negotiating, impasse, mediation, fact finding)			
Certificated	Settled	Negotiating	
Classified	Settled	Negotiating	

Projected Enrollment			
District K-12	21,423	21,248	21,248
Charter School	516	520	520

Projected P-2 ADA			
District K-12 (Form AI, lines 1-4, Col. C)	20,311	20,145	20,145
County Supplement	74	74	74
Charter School	494	494	494

Projected Revenue Limit ADA			
District K-12 (Form AI, lines 1-4, Col. D)	20,542	20,311	20,145
County Supplement	74	74	74
Charter School	494	494	494

Revenue Limit COLA	2.24%	0.00%	0.00%
Categorical COLA	0.00%	0.00%	0.00%
Deficit	79.3980%	79.3980%	79.3980%

Step/Column Increase			
Certificated (Salaries only)	\$ -	\$ 1,246,824	\$ 1,307,855
Classified (Salaries only)	\$ -	\$ 577,235	\$ 513,177

Staffing Change from Prior Year (Include New Schools Opening)			
Number of Teachers (Increase/Decrease)		-12	
March 15 notices? How many?		0	
Certificated (Salaries only)	\$ -	\$ (650,000)	\$ -
Classified (Salaries only)	\$ -	\$ -	\$ -
Management (Salaries only)	\$ -	\$ -	\$ -

Negotiated/Projected Salaries and Benefits Changes (Increase/Decrease)			
Certificated Salaries	\$ -	\$ 3,347,685	\$ -
Classified Salaries	\$ -	\$ 1,301,650	\$ -
Health/Welfare Benefits	\$ -	\$ 812,563	\$ -

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

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

Sample Commitment to Fiscal Solvency

School District

The Governing Board recognizes its responsibility to plan for and maintain the fiscal solvency of the District for the current and two subsequent fiscal years. Therefore, the District submits the attached detailed list of ongoing, or as noted, one-time, budget reductions for 2012-13 totaling \$5,450,000. The multi-year financial projections indicate the need for further reductions totaling \$10,550,000 in 2013-14. The District will implement these reductions in order to maintain fiscal solvency.

_____	3/6/12
Board Clerk	Date

Detailed Reduction List (For example purposes only)

No.	Reduction Description	Status	2012-13	2013-14
1	Six furlough days (all employees)	ongoing-negotiated	\$ 5,450,000	\$ 5,450,000
2	Eliminate Deferred Maint Transfer – One Time			700,000
3	Eliminate Adult Ed Transfer - One Time			500,000
4	Additional Salary/Work Year Reduction			3,900,000
5				
	Total Planned Reductions (as of 2 nd Interim)		\$ 5,450,000	\$10,550,000
	Total Planned Reductions (as of 1 st Interim)		\$ 5,800,000	\$10,300,000
	Change from First Interim		(\$ 350,000)	\$ 250,000



Second Interim State SACS Forms

**For the Period Ending January 31, 2012
General Fund**

Business Services

March 6, 2012

Page intentionally left blank.



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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 06, 2012 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.

 X QUALIFIED CERTIFICATION

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

 NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

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

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
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 first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	100,538,409.00	101,276,069.00	55,695,453.59	104,909,698.00	3,633,629.00	3.6%
2) Federal Revenue		8100-8299	1,235,700.00	1,235,700.00	1,347,736.65	1,730,080.00	494,380.00	40.0%
3) Other State Revenue		8300-8599	13,712,075.00	12,681,470.00	5,176,668.97	12,801,331.00	119,861.00	0.9%
4) Other Local Revenue		8600-8799	2,620,911.00	4,214,040.00	1,581,733.20	4,692,273.00	478,233.00	11.3%
5) TOTAL, REVENUES			118,107,095.00	119,407,279.00	63,801,592.41	124,133,382.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	57,100,244.00	58,770,806.00	29,821,963.93	59,126,306.00	(355,500.00)	-0.6%
2) Classified Salaries		2000-2999	13,982,000.00	13,714,470.00	7,804,933.13	13,734,470.00	(20,000.00)	-0.1%
3) Employee Benefits		3000-3999	20,226,545.00	20,323,286.00	11,597,901.99	20,355,133.00	(31,847.00)	-0.2%
4) Books and Supplies		4000-4999	2,409,849.00	2,881,816.00	1,206,507.49	2,671,816.00	210,000.00	7.3%
5) Services and Other Operating Expenditures		5000-5999	14,725,259.00	15,260,232.00	9,166,731.78	15,157,007.00	103,225.00	0.7%
6) Capital Outlay		6000-6999	0.00	138,912.00	71,155.94	321,510.00	(182,598.00)	-131.4%
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)	(2,291,136.00)	(1,127,869.45)	(2,267,201.00)	(23,935.00)	1.0%
9) TOTAL, EXPENDITURES			106,163,921.00	108,805,386.00	58,541,324.81	109,106,041.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,943,174.00	10,601,893.00	5,260,267.60	15,027,341.00		
D. OTHER FINANCING SOURCES/USES								
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	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	27,050.00	27,050.00	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)	(12,069,342.00)	(10,979,615.00)	(12,934,276.00)	(864,934.00)	7.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,774,577.00)	(12,069,342.00)	(10,979,615.00)	(12,907,226.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(831,403.00)	(1,467,449.00)	(5,719,347.40)	2,120,115.00		
F. FUND BALANCE, RESERVES								
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	26,217,685.92		29,805,249.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	263,230.00	254,609.22		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	17,147,403.70		20,558,640.70		
Site Discretionary Carry Over - 0001	0000	9780		796,738.87				
STAR Testing - 0010	0000	9780		33,576.52				
Equipment Replacement - 0301	0000	9780		530,107.24				
MAA - 0310	0000	9780		1,509,664.13				
E-Rate Projects - 0390	0000	9780		716,996.11				
Donations - 0600	0000	9780		29,846.62				
ROTC - 0605	0000	9780		4,935.44				
Unclaimed Property - 0800	0000	9780		51,688.29				
FY 2013 & 14 Deficit Spending	0000	9780		13,035,281.64				
Site Descretionary Carry Over - 0001	0000	9780				796,738.87		
STAR Testing - 0010	0000	9780				33,576.52		
Equipment Replacement -0301	0000	9780				374,559.24		
MAA - 0310	0000	9780				500,000.13		
E-Rate Projects - 0390	0000	9780				716,996.11		
Site Donations - 0600	0000	9780				379,846.62		
ROTC - 0605	0000	9780				4,935.44		
Unclaimed Property - 0800	0000	9780				51,688.29		
FY 2013 & 2014 Deficit Spending	0000	9780				17,150,239.64		
Site Lottery Carry Over - 1101	1100	9780				550,059.84		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,536,473.00	8,790,673.00		8,967,000.00		
Unassigned/Unappropriated Amount			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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	84,703,621.00	85,405,259.00	46,194,916.00	88,081,834.00	2,676,575.00	3.1%
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	(80,391.00)	0.00	(80,391.00)	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	380,593.00	380,593.00	183,879.44	367,759.00	(12,834.00)	-3.4%
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	1,770.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	20,160,519.00	20,160,519.00	11,559,240.53	19,683,545.00	(476,974.00)	-2.4%
Unsecured Roll Taxes		8042	1,188,448.00	1,188,448.00	1,136,416.41	1,142,776.00	(45,672.00)	-3.8%
Prior Years' Taxes		8043	3,238,257.00	3,238,257.00	2,357,054.69	2,358,797.00	(879,460.00)	-27.2%
Supplemental Taxes		8044	193,887.00	193,887.00	117,813.01	124,005.00	(69,882.00)	-36.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,813,123.00)	(4,563,469.00)	(1,450,741.71)	(1,541,560.00)	3,021,909.00	-66.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	112,000.00	22,750.00	0.00	22,750.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			105,164,202.00	105,945,853.00	60,100,348.37	110,159,515.00	4,213,662.00	4.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(4,499,533.00)	(4,567,127.00)	(4,499,533.00)	(5,149,750.00)	(582,623.00)	12.8%
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	372,888.00	301,782.22	375,478.00	2,590.00	0.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(473,306.00)	(475,545.00)	(207,144.00)	(475,545.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			100,538,409.00	101,276,069.00	55,695,453.59	104,909,698.00	3,633,629.00	3.6%
FEDERAL REVENUE								
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	1,347,736.65	1,694,380.00	494,380.00	41.2%
TOTAL, FEDERAL REVENUE			1,235,700.00	1,235,700.00	1,347,736.65	1,730,080.00	494,380.00	40.0%
OTHER STATE REVENUE								
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	220,090.00	230,917.00	230,917.00	10,827.00	4.9%
Lottery - Unrestricted and Instructional Materials		8560	2,405,037.00	2,405,037.00	715,658.97	2,516,528.00	111,491.00	4.6%
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	6,712,681.00	3,151,328.00	6,710,224.00	(2,457.00)	0.0%
TOTAL, OTHER STATE REVENUE			13,712,075.00	12,681,470.00	5,176,668.97	12,801,331.00	119,861.00	0.9%
OTHER LOCAL REVENUE								
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	55.00	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	114,293.39	240,000.00	0.00	0.0%
Interest		8660	210,000.00	210,000.00	92,452.32	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	1,607,059.00	203,019.78	2,010,292.00	403,233.00	25.1%
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	2,156,981.00	1,171,912.71	2,231,981.00	75,000.00	3.5%
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%
TOTAL, OTHER LOCAL REVENUE			2,620,911.00	4,214,040.00	1,581,733.20	4,692,273.00	478,233.00	11.3%
TOTAL, REVENUES			118,107,095.00	119,407,279.00	63,801,592.41	124,133,382.00	4,726,103.00	4.0%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	50,181,058.00	51,361,902.00	25,578,536.12	51,717,402.00	(355,500.00)	-0.7%
Certificated Pupil Support Salaries		1200	1,071,096.00	1,222,673.00	629,694.36	1,222,673.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,847,980.00	6,063,972.00	3,551,775.15	6,063,972.00	0.00	0.0%
Other Certificated Salaries		1900	110.00	122,259.00	61,958.30	122,259.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			57,100,244.00	58,770,806.00	29,821,963.93	59,126,306.00	(355,500.00)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	326,430.00	320,510.00	238,740.09	320,510.00	0.00	0.0%
Classified Support Salaries		2200	3,782,633.00	3,632,541.00	2,082,978.27	3,652,541.00	(20,000.00)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	2,728,788.00	2,714,133.00	1,581,513.99	2,714,133.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,348,633.00	5,267,621.00	2,976,278.21	5,267,621.00	0.00	0.0%
Other Classified Salaries		2900	1,795,516.00	1,779,665.00	925,422.57	1,779,665.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,982,000.00	13,714,470.00	7,804,933.13	13,734,470.00	(20,000.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,706,104.00	4,806,210.00	2,441,284.70	4,836,210.00	(30,000.00)	-0.6%
PERS		3201-3202	2,318,362.00	2,272,240.00	1,282,863.55	2,282,240.00	(10,000.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	1,851,867.00	1,815,276.00	946,413.74	1,815,276.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,521,765.00	8,527,947.00	5,300,951.21	8,527,947.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,144,413.00	1,198,812.00	631,067.10	1,198,812.00	0.00	0.0%
Workers' Compensation		3601-3602	1,258,168.00	1,281,094.00	665,623.94	1,281,094.00	0.00	0.0%
OPEB, Allocated		3701-3702	133,681.00	138,387.00	75,464.86	138,387.00	0.00	0.0%
OPEB, Active Employees		3751-3752	219,238.00	194,089.00	112,555.19	194,089.00	0.00	0.0%
PERS Reduction		3801-3802	72,947.00	89,231.00	152,276.62	81,078.00	8,153.00	9.1%
Other Employee Benefits		3901-3902	0.00	0.00	(10,598.92)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			20,226,545.00	20,323,286.00	11,597,901.99	20,355,133.00	(31,847.00)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	30,000.00	225,555.00	149,433.21	225,555.00	0.00	0.0%
Books and Other Reference Materials		4200	3,000.00	18,257.00	14,938.78	18,257.00	0.00	0.0%
Materials and Supplies		4300	2,356,875.00	2,508,359.00	952,392.26	2,298,359.00	210,000.00	8.4%
Noncapitalized Equipment		4400	19,974.00	129,645.00	89,743.24	129,645.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,409,849.00	2,881,816.00	1,206,507.49	2,671,816.00	210,000.00	7.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	124,659.00	148,291.00	101,853.17	148,291.00	0.00	0.0%
Dues and Memberships		5300	34,999.00	41,733.00	35,204.00	41,733.00	0.00	0.0%
Insurance		5400-5450	800,000.00	831,584.00	789,647.29	831,584.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,145,882.00	4,176,229.00	2,456,710.65	4,376,229.00	(200,000.00)	-4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	822,175.00	1,011,849.00	446,255.26	981,949.00	29,900.00	3.0%
Transfers of Direct Costs		5710	900,001.00	876,307.00	429,675.94	1,077,017.00	(200,710.00)	-22.9%
Transfers of Direct Costs - Interfund		5750	(43,353.00)	(41,565.00)	(29,879.56)	(47,125.00)	5,560.00	-13.4%
Professional/Consulting Services and Operating Expenditures		5800	6,767,867.00	7,066,056.00	4,370,080.46	6,597,581.00	468,475.00	6.6%
Communications		5900	1,173,029.00	1,149,748.00	567,184.57	1,149,748.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,725,259.00	15,260,232.00	9,166,731.78	15,157,007.00	103,225.00	0.7%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	12,358.00	9,446.44	12,358.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	65,729.00	52,628.77	65,729.00	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	60,825.00	9,080.73	243,423.00	(182,598.00)	-300.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	138,912.00	71,155.94	321,510.00	(182,598.00)	-131.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,765,406.00)	(1,791,881.00)	(1,121,316.18)	(1,779,539.00)	(12,342.00)	0.7%
Transfers of Indirect Costs - Interfund		7350	(521,570.00)	(499,255.00)	(6,553.27)	(487,662.00)	(11,593.00)	2.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,286,976.00)	(2,291,136.00)	(1,127,869.45)	(2,267,201.00)	(23,935.00)	1.0%
TOTAL, EXPENDITURES			106,163,921.00	108,805,386.00	58,541,324.81	109,106,041.00	(300,655.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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	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	505,406.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,229,906.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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	27,050.00	27,050.00	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	27,050.00	27,050.00	New
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(11,544,671.00)	(12,069,342.00)	(10,979,615.00)	(12,934,276.00)	(864,934.00)	7.2%
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)	(12,069,342.00)	(10,979,615.00)	(12,934,276.00)	(864,934.00)	7.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(12,774,577.00)	(12,069,342.00)	(10,979,615.00)	(12,907,226.00)	(837,884.00)	6.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	4,499,533.00	4,567,127.00	4,499,533.00	5,149,750.00	582,623.00	12.8%
2) Federal Revenue		8100-8299	19,742,477.00	20,796,411.00	11,043,517.86	20,783,833.00	(12,578.00)	-0.1%
3) Other State Revenue		8300-8599	7,372,096.00	7,482,041.00	4,600,540.09	8,338,180.00	856,139.00	11.4%
4) Other Local Revenue		8600-8799	18,800,492.00	19,885,263.00	6,557,137.65	20,431,854.00	546,591.00	2.7%
5) TOTAL, REVENUES			50,414,598.00	52,730,842.00	26,700,728.60	54,703,617.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,054,555.00	18,310,146.00	9,471,891.63	18,800,146.00	(490,000.00)	-2.7%
2) Classified Salaries		2000-2999	15,722,750.00	16,555,276.00	8,573,277.37	16,460,178.00	95,098.00	0.6%
3) Employee Benefits		3000-3999	11,303,333.00	11,588,936.00	6,305,217.89	11,707,977.00	(119,041.00)	-1.0%
4) Books and Supplies		4000-4999	7,335,039.00	7,672,105.00	3,596,954.63	7,944,694.00	(272,589.00)	-3.6%
5) Services and Other Operating Expenditures		5000-5999	4,549,729.00	5,422,183.00	3,558,031.79	6,552,583.00	(1,130,400.00)	-20.8%
6) Capital Outlay		6000-6999	125,398.00	1,406,424.00	865,732.64	2,242,092.00	(835,668.00)	-59.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,379,425.00	4,379,993.00	3,283,833.86	4,639,993.00	(260,000.00)	-5.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,765,406.00	1,791,881.00	1,121,316.18	1,779,539.00	12,342.00	0.7%
9) TOTAL, EXPENDITURES			63,235,635.00	67,126,944.00	36,776,255.99	70,127,202.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,821,037.00)	(14,396,102.00)	(10,075,527.39)	(15,423,585.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	303,030.00	321,993.00	89,960.00	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	443,420.00	0.00	917,459.00	474,039.00	106.9%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	11,544,671.00	12,069,342.00	10,979,615.00	12,934,276.00	864,934.00	7.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,747,701.00	12,734,755.00	11,069,575.00	14,073,728.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,073,336.00)	(1,661,347.00)	994,047.61	(1,349,857.00)		
F. FUND BALANCE, RESERVES								
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	2,789,920.22		3,101,410.22		
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	2,789,920.36		3,101,410.36		
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			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)
REVENUE LIMIT SOURCES								
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	4,567,127.00	4,499,533.00	5,149,750.00	582,623.00	12.8%
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%
TOTAL, REVENUE LIMIT SOURCES			4,499,533.00	4,567,127.00	4,499,533.00	5,149,750.00	582,623.00	12.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,228,058.00	4,316,857.00	46,435.00	4,316,857.00	0.00	0.0%
Special Education Discretionary Grants		8182	190,971.00	192,270.00	0.00	192,270.00	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	491,919.75	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	13,202,819.00	9,990,888.56	13,190,241.00	(12,578.00)	-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	97,812.01	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	1,766,221.00	416,462.54	1,766,221.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			19,742,477.00	20,796,411.00	11,043,517.86	20,783,833.00	(12,578.00)	-0.1%
OTHER STATE REVENUE								
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	488,012.00	471,831.00	1,009,534.00	521,522.00	106.9%
Economic Impact Aid	7090-7091	8311	2,293,924.00	2,293,924.00	1,489,331.00	2,293,924.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	491,762.00	237,647.00	229,767.00	491,613.00	253,966.00	106.9%
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	421,223.00	53,596.54	501,874.00	80,651.00	19.1%
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	3,716,633.00	2,168,938.23	3,716,633.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,372,096.00	7,482,041.00	4,600,540.09	8,338,180.00	856,139.00	11.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	255,752.74	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	60,000.00	54,170.57	60,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	7,697,706.00	8,676,200.00	1,748,299.42	8,752,802.00	76,602.00	0.9%
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	986,461.00	258,646.92	1,456,450.00	469,989.00	47.6%
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	4,240,268.00	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%
TOTAL, OTHER LOCAL REVENUE			18,800,492.00	19,885,263.00	6,557,137.65	20,431,854.00	546,591.00	2.7%
TOTAL, REVENUES			50,414,598.00	52,730,842.00	26,700,728.60	54,703,617.00	1,972,775.00	3.7%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,342,419.00	13,457,324.00	7,129,485.36	13,947,324.00	(490,000.00)	-3.6%
Certificated Pupil Support Salaries		1200	3,395,205.00	3,458,440.00	1,574,144.25	3,458,440.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,021,813.00	1,054,512.00	571,614.38	1,054,512.00	0.00	0.0%
Other Certificated Salaries		1900	295,118.00	339,870.00	196,647.64	339,870.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,054,555.00	18,310,146.00	9,471,891.63	18,800,146.00	(490,000.00)	-2.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,856,350.00	5,311,408.00	2,626,764.66	5,221,408.00	90,000.00	1.7%
Classified Support Salaries		2200	7,781,856.00	8,181,123.00	4,319,040.91	8,181,161.00	(38.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	600,785.00	612,178.00	358,516.95	612,178.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	882,084.00	886,178.00	466,660.64	881,042.00	5,136.00	0.6%
Other Classified Salaries		2900	1,601,675.00	1,564,389.00	802,294.21	1,564,389.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,722,750.00	16,555,276.00	8,573,277.37	16,460,178.00	95,098.00	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,431,880.00	1,380,248.00	746,777.43	1,605,248.00	(225,000.00)	-16.3%
PERS		3201-3202	2,515,755.00	2,603,258.00	1,362,149.73	2,603,258.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,484,113.00	1,556,069.00	736,178.53	1,556,069.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,299,612.00	4,447,974.00	2,628,682.63	4,342,015.00	105,959.00	2.4%
Unemployment Insurance		3501-3502	543,827.00	554,414.00	290,294.82	554,414.00	0.00	0.0%
Workers' Compensation		3601-3602	597,862.00	610,463.00	316,780.60	610,463.00	0.00	0.0%
OPEB, Allocated		3701-3702	57,776.00	60,268.00	29,605.07	60,268.00	0.00	0.0%
OPEB, Active Employees		3751-3752	150,564.00	145,485.00	76,717.71	145,485.00	0.00	0.0%
PERS Reduction		3801-3802	221,944.00	230,757.00	118,031.37	230,757.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,303,333.00	11,588,936.00	6,305,217.89	11,707,977.00	(119,041.00)	-1.0%
BOOKS AND SUPPLIES								
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	14,190.00	4,071.82	14,190.00	0.00	0.0%
Materials and Supplies		4300	4,073,021.00	6,427,971.00	2,828,435.38	6,700,560.00	(272,589.00)	-4.2%
Noncapitalized Equipment		4400	2,629,877.00	760,711.00	457,536.48	760,711.00	0.00	0.0%
Food		4700	10,000.00	7,973.00	798.00	7,973.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,335,039.00	7,672,105.00	3,596,954.63	7,944,694.00	(272,589.00)	-3.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,369,490.00	1,249,490.00	653,369.14	1,249,490.00	0.00	0.0%
Travel and Conferences		5200	152,030.00	203,929.00	100,423.02	203,453.00	476.00	0.2%
Dues and Memberships		5300	14,200.00	10,840.00	478.67	10,840.00	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	77,348.00	46,324.56	77,348.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	792,476.00	619,450.00	345,053.31	764,450.00	(145,000.00)	-23.4%
Transfers of Direct Costs		5710	(900,001.00)	(876,307.00)	(429,675.94)	(1,077,017.00)	200,710.00	-22.9%
Transfers of Direct Costs - Interfund		5750	(20,100.00)	(15,953.00)	(12,671.01)	(26,767.00)	10,814.00	-67.8%
Professional/Consulting Services and Operating Expenditures		5800	3,037,138.00	4,085,490.00	2,831,470.58	5,282,890.00	(1,197,400.00)	-29.3%
Communications		5900	45,000.00	67,896.00	23,259.46	67,896.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,549,729.00	5,422,183.00	3,558,031.79	6,552,583.00	(1,130,400.00)	-20.8%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	60,614.00	48,114.47	60,614.00	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	1,325,963.00	803,924.45	2,161,631.00	(835,668.00)	-63.0%
Equipment Replacement		6500	0.00	5,301.00	5,300.70	5,301.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			125,398.00	1,406,424.00	865,732.64	2,242,092.00	(835,668.00)	-59.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,612,104.00	1,482,656.59	2,872,104.00	(260,000.00)	-10.0%
Other Debt Service - Principal		7439	1,767,888.00	1,767,889.00	1,801,177.27	1,767,889.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,379,425.00	4,379,993.00	3,283,833.86	4,639,993.00	(260,000.00)	-5.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,765,406.00	1,791,881.00	1,121,316.18	1,779,539.00	12,342.00	0.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,765,406.00	1,791,881.00	1,121,316.18	1,779,539.00	12,342.00	0.7%
TOTAL, EXPENDITURES			63,235,635.00	67,126,944.00	36,776,255.99	70,127,202.00	(3,000,258.00)	-4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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	89,960.00	321,993.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			303,030.00	321,993.00	89,960.00	321,993.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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	443,420.00	0.00	917,459.00	474,039.00	106.9%
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	443,420.00	0.00	917,459.00	474,039.00	106.9%
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	11,544,671.00	12,069,342.00	10,979,615.00	12,934,276.00	864,934.00	7.2%
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	12,069,342.00	10,979,615.00	12,934,276.00	864,934.00	7.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			11,747,701.00	12,734,755.00	11,069,575.00	14,073,728.00	(1,338,973.00)	10.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	105,037,942.00	105,843,196.00	60,194,986.59	110,059,448.00	4,216,252.00	4.0%
2) Federal Revenue		8100-8299	20,978,177.00	22,032,111.00	12,391,254.51	22,513,913.00	481,802.00	2.2%
3) Other State Revenue		8300-8599	21,084,171.00	20,163,511.00	9,777,209.06	21,139,511.00	976,000.00	4.8%
4) Other Local Revenue		8600-8799	21,421,403.00	24,099,303.00	8,138,870.85	25,124,127.00	1,024,824.00	4.3%
5) TOTAL, REVENUES			168,521,693.00	172,138,121.00	90,502,321.01	178,836,999.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	75,154,799.00	77,080,952.00	39,293,855.56	77,926,452.00	(845,500.00)	-1.1%
2) Classified Salaries		2000-2999	29,704,750.00	30,269,746.00	16,378,210.50	30,194,648.00	75,098.00	0.2%
3) Employee Benefits		3000-3999	31,529,878.00	31,912,222.00	17,903,119.88	32,063,110.00	(150,888.00)	-0.5%
4) Books and Supplies		4000-4999	9,744,888.00	10,553,921.00	4,803,462.12	10,616,510.00	(62,589.00)	-0.6%
5) Services and Other Operating Expenditures		5000-5999	19,274,988.00	20,682,415.00	12,724,763.57	21,709,590.00	(1,027,175.00)	-5.0%
6) Capital Outlay		6000-6999	125,398.00	1,545,336.00	936,888.58	2,563,602.00	(1,018,266.00)	-65.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,386,425.00	4,386,993.00	3,283,833.86	4,646,993.00	(260,000.00)	-5.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(521,570.00)	(499,255.00)	(6,553.27)	(487,662.00)	(11,593.00)	2.3%
9) TOTAL, EXPENDITURES			169,399,556.00	175,932,330.00	95,317,580.80	179,233,243.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(877,863.00)	(3,794,209.00)	(4,815,259.79)	(396,244.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	303,030.00	321,993.00	89,960.00	321,993.00	0.00	0.0%
b) Transfers Out		7600-7629	1,329,906.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	443,420.00	0.00	944,509.00	501,089.00	113.0%
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			(1,026,876.00)	665,413.00	89,960.00	1,166,502.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,904,739.00)	(3,128,796.00)	(4,725,299.79)	770,258.00		
F. FUND BALANCE, RESERVES								
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	29,007,606.14		32,906,660.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	263,230.00	254,609.22		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	2,789,920.36		3,101,410.36		
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	17,147,403.70		20,558,640.70		
Site Discretionary Carry Over - 0001	0000	9780		796,738.87				
STAR Testing - 0010	0000	9780		33,576.52				
Equipment Replacement - 0301	0000	9780		530,107.24				
MAA - 0310	0000	9780		1,509,664.13				
E-Rate Projects - 0390	0000	9780		716,996.11				
Donations - 0600	0000	9780		29,846.62				
ROTC - 0605	0000	9780		4,935.44				
Unclaimed Property - 0800	0000	9780		51,688.29				
FY 2013 & 14 Deficit Spending	0000	9780		13,035,281.64				
Site Descretionary Carry Over - 0001	0000	9780				796,738.87		
STAR Testing - 0010	0000	9780				33,576.52		
Equipment Replacement -0301	0000	9780				374,559.24		
MAA - 0310	0000	9780				500,000.13		
E-Rate Projects - 0390	0000	9780				716,996.11		
Site Donations - 0600	0000	9780				379,846.62		
ROTC - 0605	0000	9780				4,935.44		
Unclaimed Property - 0800	0000	9780				51,688.29		
FY 2013 & 2014 Deficit Spending	0000	9780				17,150,239.64		
Site Lottery Carry Over - 1101	1100	9780				550,059.84		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,536,473.00	8,790,673.00		8,967,000.00		
Unassigned/Unappropriated Amount			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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	84,703,621.00	85,405,259.00	46,194,916.00	88,081,834.00	2,676,575.00	3.1%
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	(80,391.00)	0.00	(80,391.00)	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	380,593.00	380,593.00	183,879.44	367,759.00	(12,834.00)	-3.4%
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	1,770.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	20,160,519.00	20,160,519.00	11,559,240.53	19,683,545.00	(476,974.00)	-2.4%
Unsecured Roll Taxes		8042	1,188,448.00	1,188,448.00	1,136,416.41	1,142,776.00	(45,672.00)	-3.8%
Prior Years' Taxes		8043	3,238,257.00	3,238,257.00	2,357,054.69	2,358,797.00	(879,460.00)	-27.2%
Supplemental Taxes		8044	193,887.00	193,887.00	117,813.01	124,005.00	(69,882.00)	-36.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,813,123.00)	(4,563,469.00)	(1,450,741.71)	(1,541,560.00)	3,021,909.00	-66.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	112,000.00	22,750.00	0.00	22,750.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			105,164,202.00	105,945,853.00	60,100,348.37	110,159,515.00	4,213,662.00	4.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(4,499,533.00)	(4,567,127.00)	(4,499,533.00)	(5,149,750.00)	(582,623.00)	12.8%
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	4,567,127.00	4,499,533.00	5,149,750.00	582,623.00	12.8%
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	372,888.00	301,782.22	375,478.00	2,590.00	0.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(473,306.00)	(475,545.00)	(207,144.00)	(475,545.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			105,037,942.00	105,843,196.00	60,194,986.59	110,059,448.00	4,216,252.00	4.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,228,058.00	4,316,857.00	46,435.00	4,316,857.00	0.00	0.0%
Special Education Discretionary Grants		8182	190,971.00	192,270.00	0.00	192,270.00	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	491,919.75	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	13,202,819.00	9,990,888.56	13,190,241.00	(12,578.00)	-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	97,812.01	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	2,966,221.00	1,764,199.19	3,460,601.00	494,380.00	16.7%
TOTAL, FEDERAL REVENUE			20,978,177.00	22,032,111.00	12,391,254.51	22,513,913.00	481,802.00	2.2%
OTHER STATE REVENUE								
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	488,012.00	471,831.00	1,009,534.00	521,522.00	106.9%
Economic Impact Aid	7090-7091	8311	2,293,924.00	2,293,924.00	1,489,331.00	2,293,924.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	491,762.00	237,647.00	229,767.00	491,613.00	253,966.00	106.9%
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	220,090.00	230,917.00	230,917.00	10,827.00	4.9%
Lottery - Unrestricted and Instructional Materi		8560	2,784,210.00	2,826,260.00	769,255.51	3,018,402.00	192,142.00	6.8%
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	10,429,314.00	5,320,266.23	10,426,857.00	(2,457.00)	0.0%
TOTAL, OTHER STATE REVENUE			21,084,171.00	20,163,511.00	9,777,209.06	21,139,511.00	976,000.00	4.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	255,752.74	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	55.00	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	114,293.39	240,000.00	0.00	0.0%
Interest		8660	210,000.00	210,000.00	92,452.32	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	60,000.00	54,170.57	60,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	7,697,706.00	8,676,200.00	1,748,299.42	8,752,802.00	76,602.00	0.9%
Interagency Services	All Other	8677	650,000.00	1,607,059.00	203,019.78	2,010,292.00	403,233.00	25.1%
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	3,143,442.00	1,430,559.63	3,688,431.00	544,989.00	17.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	8,354,723.00	7,962,602.00	4,240,268.00	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%
TOTAL, OTHER LOCAL REVENUE			21,421,403.00	24,099,303.00	8,138,870.85	25,124,127.00	1,024,824.00	4.3%
TOTAL, REVENUES			168,521,693.00	172,138,121.00	90,502,321.01	178,836,999.00	6,698,878.00	3.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	63,523,477.00	64,819,226.00	32,708,021.48	65,664,726.00	(845,500.00)	-1.3%
Certificated Pupil Support Salaries		1200	4,466,301.00	4,681,113.00	2,203,838.61	4,681,113.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,869,793.00	7,118,484.00	4,123,389.53	7,118,484.00	0.00	0.0%
Other Certificated Salaries		1900	295,228.00	462,129.00	258,605.94	462,129.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			75,154,799.00	77,080,952.00	39,293,855.56	77,926,452.00	(845,500.00)	-1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,182,780.00	5,631,918.00	2,865,504.75	5,541,918.00	90,000.00	1.6%
Classified Support Salaries		2200	11,564,489.00	11,813,664.00	6,402,019.18	11,833,702.00	(20,038.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	3,329,573.00	3,326,311.00	1,940,030.94	3,326,311.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,230,717.00	6,153,799.00	3,442,938.85	6,148,663.00	5,136.00	0.1%
Other Classified Salaries		2900	3,397,191.00	3,344,054.00	1,727,716.78	3,344,054.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			29,704,750.00	30,269,746.00	16,378,210.50	30,194,648.00	75,098.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,137,984.00	6,186,458.00	3,188,062.13	6,441,458.00	(255,000.00)	-4.1%
PERS		3201-3202	4,834,117.00	4,875,498.00	2,645,013.28	4,885,498.00	(10,000.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	3,335,980.00	3,371,345.00	1,682,592.27	3,371,345.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	12,821,377.00	12,975,921.00	7,929,633.84	12,869,962.00	105,959.00	0.8%
Unemployment Insurance		3501-3502	1,688,240.00	1,753,226.00	921,361.92	1,753,226.00	0.00	0.0%
Workers' Compensation		3601-3602	1,856,030.00	1,891,557.00	982,404.54	1,891,557.00	0.00	0.0%
OPEB, Allocated		3701-3702	191,457.00	198,655.00	105,069.93	198,655.00	0.00	0.0%
OPEB, Active Employees		3751-3752	369,802.00	339,574.00	189,272.90	339,574.00	0.00	0.0%
PERS Reduction		3801-3802	294,891.00	319,988.00	270,307.99	311,835.00	8,153.00	2.5%
Other Employee Benefits		3901-3902	0.00	0.00	(10,598.92)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,529,878.00	31,912,222.00	17,903,119.88	32,063,110.00	(150,888.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	641,641.00	686,815.00	455,546.16	686,815.00	0.00	0.0%
Books and Other Reference Materials		4200	13,500.00	32,447.00	19,010.60	32,447.00	0.00	0.0%
Materials and Supplies		4300	6,429,896.00	8,936,330.00	3,780,827.64	8,998,919.00	(62,589.00)	-0.7%
Noncapitalized Equipment		4400	2,649,851.00	890,356.00	547,279.72	890,356.00	0.00	0.0%
Food		4700	10,000.00	7,973.00	798.00	7,973.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,744,888.00	10,553,921.00	4,803,462.12	10,616,510.00	(62,589.00)	-0.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,369,490.00	1,249,490.00	653,369.14	1,249,490.00	0.00	0.0%
Travel and Conferences		5200	276,689.00	352,220.00	202,276.19	351,744.00	476.00	0.1%
Dues and Memberships		5300	49,199.00	52,573.00	35,682.67	52,573.00	0.00	0.0%
Insurance		5400-5450	800,000.00	831,584.00	789,647.29	831,584.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,205,378.00	4,253,577.00	2,503,035.21	4,453,577.00	(200,000.00)	-4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,614,651.00	1,631,299.00	791,308.57	1,746,399.00	(115,100.00)	-7.1%
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)	(57,518.00)	(42,550.57)	(73,892.00)	16,374.00	-28.5%
Professional/Consulting Services and Operating Expenditures		5800	9,805,005.00	11,151,546.00	7,201,551.04	11,880,471.00	(728,925.00)	-6.5%
Communications		5900	1,218,029.00	1,217,644.00	590,444.03	1,217,644.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,274,988.00	20,682,415.00	12,724,763.57	21,709,590.00	(1,027,175.00)	-5.0%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	72,972.00	57,560.91	72,972.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,498.00	80,275.00	61,021.79	80,275.00	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	1,386,788.00	813,005.18	2,405,054.00	(1,018,266.00)	-73.4%
Equipment Replacement		6500	0.00	5,301.00	5,300.70	5,301.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			125,398.00	1,545,336.00	936,888.58	2,563,602.00	(1,018,266.00)	-65.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,612,104.00	1,482,656.59	2,872,104.00	(260,000.00)	-10.0%
Other Debt Service - Principal		7439	1,767,888.00	1,767,889.00	1,801,177.27	1,767,889.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,386,425.00	4,386,993.00	3,283,833.86	4,646,993.00	(260,000.00)	-5.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(521,570.00)	(499,255.00)	(6,553.27)	(487,662.00)	(11,593.00)	2.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(521,570.00)	(499,255.00)	(6,553.27)	(487,662.00)	(11,593.00)	2.3%
TOTAL, EXPENDITURES			169,399,556.00	175,932,330.00	95,317,580.80	179,233,243.00	(3,300,913.00)	-1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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	89,960.00	321,993.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			303,030.00	321,993.00	89,960.00	321,993.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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	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	605,406.00	100,000.00	0.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,329,906.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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	443,420.00	0.00	944,509.00	501,089.00	113.0%
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	443,420.00	0.00	944,509.00	501,089.00	113.0%
USES								
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%
CONTRIBUTIONS								
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%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,026,876.00)	665,413.00	89,960.00	1,166,502.00	(501,089.00)	75.3%

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)
ELEMENTARY						
1. General Education	13,206.06	13,264.74	13,330.21	13,264.74	0.00	0%
2. Special Education	593.05	589.13	467.25	595.33	6.20	1%
HIGH SCHOOL						
3. General Education	6,474.72	6,285.51	6,240.23	6,285.51	0.00	0%
4. Special Education	391.18	392.60	273.63	396.72	4.12	1%
COUNTY SUPPLEMENT						
5. County Community Schools	67.11	68.26	61.83	61.83	(6.43)	-9%
6. Special Education	12.15	11.97	11.81	11.81	(0.16)	-1%
7. TOTAL, K-12 ADA	20,744.27	20,612.21	20,384.96	20,615.94	3.73	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
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	20,612.21	20,384.96	20,615.94	3.73	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
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)
COMMUNITY DAY SCHOOLS - Additional Funds						
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)*						
CHARTER SCHOOLS						
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	474.11	494.20	494.20	20.09	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	474.11	494.20	494.20	20.09	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
BASE REVENUE LIMIT PER ADA				
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
REVENUE LIMIT SUBJECT TO DEFICIT				
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	20,612.21	20,615.94
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	137,756,473.79	136,879,502.95	136,904,272.76
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	136,879,502.95	136,904,272.76
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.80246	0.80246	0.79398
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	110,544,059.96	109,840,325.94	108,699,254.49
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	1,750,201.00	1,859,690.00	1,818,064.00
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	372,888.00	375,478.00
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	1,486,802.00	1,442,586.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	111,947,214.96	111,327,127.94	110,141,840.49

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	20,348,581.00	20,598,235.00	22,135,322.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	112,000.00	22,750.00	22,750.00
28. Less: Charter Schools In-lieu Taxes	0595	473,306.00	475,545.00	475,545.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	19,987,275.00	20,145,440.00	21,682,527.00
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	91,181,687.94	88,459,313.49
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	410,710.00	415,812.00	377,480.00
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)	(5,360,617.00)	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(7,256,319.00)	(5,776,429.00)	(377,480.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	84,703,620.96	85,405,258.94	88,081,833.49
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	361,689.00	355,641.00	355,641.00
44. California High School Exit Exam	9002	623,532.00	613,195.00	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	259,102.00	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 first interim projections.

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2011-12)	20,612.21	20,615.94	0.0%	Met
1st Subsequent Year (2012-13)	20,311.32	20,384.96	0.4%	Met
2nd Subsequent Year (2013-14)	20,311.32	20,218.41	-0.5%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2011-12)	21,477	21,423	-0.3%	Met
1st Subsequent Year (2012-13)	21,477	21,248	-1.1%	Met
2nd Subsequent Year (2013-14)	21,477	21,248	-1.1%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (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	21,423	94.8%	Met
1st Subsequent Year (2012-13)	20,145	21,248	94.8%	Met
2nd Subsequent Year (2013-14)	20,145	21,248	94.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2011-12)	106,026,244.00		
1st Subsequent Year (2012-13)	104,291,167.00	101,454,889.00	-2.7%	Not Met
2nd Subsequent Year (2013-14)	104,291,167.00	106,559,020.00	2.2%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

On-going changes to projected mid-year cuts, deficit factors, and funding formulas impact assumptions used to calculate revenues in current in both subsequent years

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

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)	93,215,909.00	109,106,041.00	85.4%	Met
1st Subsequent Year (2012-13)	108,244,403.00	127,574,791.00	84.8%	Not Met
2nd Subsequent Year (2013-14)	110,712,955.00	129,340,099.00	85.6%	Met

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

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

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

Explanation:
(required if NOT met)

Reduced staffing to adjust for projected decline in enrollment. Costs for utilities, etc projected to increase in 2012-13.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2011-12)	22,132,942.00	22,513,913.00	1.7%	No
1st Subsequent Year (2012-13)	16,013,145.00	16,394,116.00	2.4%	No
2nd Subsequent Year (2013-14)	16,013,145.00	16,394,116.00	2.4%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2011-12)	20,162,509.00	21,139,511.00	4.8%	No
1st Subsequent Year (2012-13)	19,942,419.00	20,741,511.00	4.0%	No
2nd Subsequent Year (2013-14)	19,942,419.00	19,240,364.00	-3.5%	No

Explanation:
(required if Yes)

MYP for 2nd subsequent year assumes implementation of WSF and elimination of transportation funding causing a decrease in other state revenues.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2011-12)	24,097,461.00	25,124,127.00	4.3%	No
1st Subsequent Year (2012-13)	23,367,461.00	25,124,127.00	7.5%	Yes
2nd Subsequent Year (2013-14)	23,367,461.00	25,124,127.00	7.5%	Yes

Explanation:
(required if Yes)

Added new transportation contracts since first interim which is projected to bring in additional local revenue on an on-going basis.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2011-12)	11,038,060.00	10,616,510.00	-3.8%	No
1st Subsequent Year (2012-13)	8,381,184.00	7,959,634.00	-5.0%	No
2nd Subsequent Year (2013-14)	8,310,335.00	7,459,634.00	-10.2%	Yes

Explanation:
(required if Yes)

Expenditures for supplies projected to decrease in 2nd subsequent year as carry over of restricted funds is fully expended and district responds to ongoing state funding reductions.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2011-12)	20,275,341.00	21,709,590.00	7.1%	Yes
1st Subsequent Year (2012-13)	20,534,587.00	22,969,103.00	11.9%	Yes
2nd Subsequent Year (2013-14)	20,797,184.00	21,840,859.00	5.0%	No

Explanation:
(required if Yes)

Increased costs for utilities, additional services for special education

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2011-12)	66,392,912.00	68,777,551.00	3.6%	Met
1st Subsequent Year (2012-13)	59,323,025.00	62,259,754.00	5.0%	Met
2nd Subsequent Year (2013-14)	59,323,025.00	60,758,607.00	2.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2011-12)	31,313,401.00	32,326,100.00	3.2%	Met
1st Subsequent Year (2012-13)	28,915,771.00	30,928,737.00	7.0%	Not Met
2nd Subsequent Year (2013-14)	29,107,519.00	29,300,493.00	0.7%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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)

Expenditures for supplies projected to decrease in 2nd subsequent year as carry over of restricted funds is fully expended and district responds to ongoing state funding reductions.

Explanation:

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

Increased costs for utilities, additional services for special education

7. CRITERION: Facilities Maintenance

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

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

NOTE: SBX3 4 (Chapter 12, Statutes of 2009), 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 and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,707,294.62	3,585,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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%	-3.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	-1.2%

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)	2,120,115.00	109,106,041.00		N/A	Met
1st Subsequent Year (2012-13)	(16,077,488.00)	127,574,791.00		12.6%	Not Met
2nd Subsequent Year (2013-14)	(20,190,114.00)	129,340,099.00		15.6%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Continued projected deficits/cuts in state revenues along with expiration of current bargaining unit agreement on June 30, 2012 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)	32,906,660.14	Met
1st Subsequent Year (2012-13)	14,857,954.63	Met
2nd Subsequent Year (2013-14)	(5,922,774.37)	Not 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 NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation:
(required if NOT met)

District assumed worse case scenario in its MYP - \$370/per ADA reduction to revenue limit funding and adding back six days to all employees' work year when current bargaining unit agreement reducing work year expires on June 30, 2012. Should both scenarios come to pass, it will result in deficit spending in the two subsequent years to the point where all funds are projected to be expended by June 30, 2014. The district anticipates it will be able to negotiate continuation of work year year reductions if state funding does not materialize.

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)	287,412.25	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

	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	20,145	20,145
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): _____

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
	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)	179,333,243.00	182,085,341.00	182,502,819.00
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)	179,333,243.00	182,085,341.00	182,502,819.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,379,997.29	5,462,560.23	5,475,084.57
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,379,997.29	5,462,560.23	5,475,084.57

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	0.00	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,967,000.00	9,104,271.00	9,125,141.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	(15,867,102.81)
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)	8,966,999.86	9,104,271.00	(6,741,961.81)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	-3.69%
District's Reserve Standard (Section 10B, Line 7):	5,379,997.29	5,462,560.23	5,475,084.57
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

District assumed worse case scenario in its MYP - \$370/per ADA reduction to revenue limit funding and adding back six days to all employees' work year when current bargaining unit agreement reducing work year expires on June 30, 2012. Should both scenarios come to pass, it will result in deficit spending in the two subsequent years to the point where all funds are projected to be expended by June 30, 2014. The district anticipates it will be able to negotiate continuation of work year year reductions if state funding does not materialize.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2011-12)	(12,253,020.00)	(12,934,276.00)	5.6%	681,256.00	Not Met
1st Subsequent Year (2012-13)	(13,728,020.00)	(14,492,458.00)	5.6%	764,438.00	Not Met
2nd Subsequent Year (2013-14)	(13,003,020.00)	(14,567,458.00)	12.0%	1,564,438.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2011-12)	321,993.00	321,993.00	0.0%	0.00	Met
1st Subsequent Year (2012-13)	321,993.00	321,993.00	0.0%	0.00	Met
2nd Subsequent Year (2013-14)	321,993.00	321,993.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2011-12)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2012-13)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Contributions increased in current year for increased special ed and routine maintenance costs, Increase in 1st subsequent year to support special ed expenses currently supported by Ed Jobs funds and for additional salary/benefit costs in Special Ed & RRM for additional six day work year. Increase in 2nd subsequent year for step & column increases.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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.

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
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	1,210,899	475,430
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
Total Annual Payments:	18,295,404	18,618,979	18,965,445	17,523,477
Has total annual payment increased over prior year (2010-11)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the 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 in payment is related to purchase of new buses to service new contracts with other districts/entities for transportation services. Revenue from the contract agreements will support the added cost.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

- 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 first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second 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

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
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)	594,500.00	588,794.00
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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

No

- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

No

	First Interim (Form 01CSI, Item S7B)	Second Interim
2. Self-Insurance Liabilities		
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

	First Interim (Form 01CSI, Item S7B)	Second Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2011-12)	3,400,000.00	3,400,000.00
1st Subsequent Year (2012-13)	3,400,000.00	3,400,000.00
2nd Subsequent Year (2013-14)	3,400,000.00	3,400,000.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2011-12)	3,400,000.00	3,400,000.00
1st Subsequent Year (2012-13)	3,400,000.00	3,400,000.00
2nd Subsequent Year (2013-14)	3,400,000.00	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 first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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				

Data must be entered for all years.

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(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)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

--

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

7. Amount included for any tentative salary schedule increases

--	--	--

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)

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

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

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

--

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)

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)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Yes

Classified (Non-management) Salary and Benefit Negotiations

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

Data must be entered for all years.

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

n/a

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Current Year
(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)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

Current Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

7. Amount included for any tentative salary schedule increases

--	--	--

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)

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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)

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Data must be entered for all years.

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

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (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

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

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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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.

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items 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)

End of School District Second Interim Criteria and Standards Review

SACS2011ALL Financial Reporting Software - 2011.2.0
2/24/2012 11:05:16 AM

33-67082-0000000

Second 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.



Second Interim Charter Schools Fund

For the Period Ending January 31, 2012

**F09 SACS Forms
F09 Cash Flow**

Business Services

March 6, 2012

Page intentionally left blank.



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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,576,113.00	2,629,834.00	1,278,487.00	2,761,514.00	131,680.00	5.0%
2) Federal Revenue		8100-8299	216,056.00	289,926.00	216,106.00	289,926.00	0.00	0.0%
3) Other State Revenue		8300-8599	363,562.00	465,252.00	286,978.08	425,936.00	(39,316.00)	-8.5%
4) Other Local Revenue		8600-8799	321,159.00	325,285.00	177,695.81	325,285.00	0.00	0.0%
5) TOTAL, REVENUES			3,476,890.00	3,710,297.00	1,959,266.89	3,802,661.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,674,002.00	1,732,975.00	837,841.27	1,732,975.00	0.00	0.0%
2) Classified Salaries		2000-2999	187,853.00	223,985.00	99,964.73	223,985.00	0.00	0.0%
3) Employee Benefits		3000-3999	472,225.00	519,181.00	256,968.88	519,181.00	0.00	0.0%
4) Books and Supplies		4000-4999	274,273.00	326,031.00	164,302.73	326,031.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	513,835.00	577,367.00	335,758.96	577,367.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	30,246.00	29,347.46	30,246.00	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	3,409,785.00	1,724,184.03	3,409,785.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			354,702.00	300,512.00	235,082.86	392,876.00		
D. OTHER FINANCING SOURCES/USES								
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	89,960.00	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)	(89,960.00)	(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)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			51,672.00	(21,481.00)	145,122.86	70,883.00		
F. FUND BALANCE, RESERVES								
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	656,631.53		748,995.53		
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		17,517.46		
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	644,882.07		731,478.07		
	HAAAT	0000				197,648.88		
	WCA	0000				441,254.44		
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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
Charter Schools General Purpose Entitlement - State Aid		8015	2,102,807.00	2,154,289.00	1,071,343.00	2,285,969.00	131,680.00	6.1%
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	475,545.00	207,144.00	475,545.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			2,576,113.00	2,629,834.00	1,278,487.00	2,761,514.00	131,680.00	5.0%
FEDERAL REVENUE								
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	216,106.00	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%
TOTAL, FEDERAL REVENUE			216,056.00	289,926.00	216,106.00	289,926.00	0.00	0.0%
OTHER STATE REVENUE								
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	18,608.08	67,802.00	16,878.00	33.1%
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	414,328.00	268,370.00	358,134.00	(56,194.00)	-13.6%
TOTAL, OTHER STATE REVENUE			363,562.00	465,252.00	286,978.08	425,936.00	(39,316.00)	-8.5%
OTHER LOCAL REVENUE								
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	685.85	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	18,158.00	11,086.96	18,158.00	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	165,923.00	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%
TOTAL, OTHER LOCAL REVENUE			321,159.00	325,285.00	177,695.81	325,285.00	0.00	0.0%
TOTAL, REVENUES			3,476,890.00	3,710,297.00	1,959,266.89	3,802,661.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,412,121.00	1,414,284.00	696,058.62	1,414,284.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	10,051.00	20,179.00	4,252.53	20,179.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	251,830.00	298,512.00	137,530.12	298,512.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,674,002.00	1,732,975.00	837,841.27	1,732,975.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	124.00	124.36	124.00	0.00	0.0%
Classified Support Salaries		2200	21,423.00	40,669.00	16,418.40	40,669.00	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	118,526.00	61,474.78	118,526.00	0.00	0.0%
Other Classified Salaries		2900	51,529.00	64,666.00	21,947.19	64,666.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			187,853.00	223,985.00	99,964.73	223,985.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	138,105.00	149,029.00	68,950.11	149,029.00	0.00	0.0%
PERS		3201-3202	27,207.00	33,362.00	14,710.94	33,362.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	35,503.00	38,779.00	18,085.63	38,779.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	199,340.00	224,202.00	119,443.98	224,202.00	0.00	0.0%
Unemployment Insurance		3501-3502	29,976.00	30,656.00	15,098.60	30,656.00	0.00	0.0%
Workers' Compensation		3601-3602	32,956.00	33,653.00	16,587.82	33,653.00	0.00	0.0%
OPEB, Allocated		3701-3702	3,184.00	3,232.00	1,466.09	3,232.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,954.00	6,268.00	2,625.71	6,268.00	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%
TOTAL, EMPLOYEE BENEFITS			472,225.00	519,181.00	256,968.88	519,181.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	50,924.00	57,856.00	28,094.49	57,856.00	0.00	0.0%
Books and Other Reference Materials		4200	3,000.00	3,051.00	50.74	3,051.00	0.00	0.0%
Materials and Supplies		4300	174,801.00	217,706.00	98,783.13	217,706.00	0.00	0.0%
Noncapitalized Equipment		4400	45,548.00	47,418.00	37,374.37	47,418.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			274,273.00	326,031.00	164,302.73	326,031.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	700.00	5,064.00	4,154.22	5,064.00	0.00	0.0%
Dues and Memberships		5300	1,715.00	1,840.00	1,840.00	1,840.00	0.00	0.0%
Insurance		5400-5450	6,500.00	6,980.00	6,980.00	6,980.00	0.00	0.0%
Operations and Housekeeping Services		5500	87,500.00	83,880.00	16,869.07	83,880.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	282,425.00	318,262.00	239,591.44	318,262.00	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	94,353.00	87,355.00	31,863.71	87,355.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,242.00	60,488.00	30,391.07	60,488.00	0.00	0.0%
Communications		5900	11,400.00	13,498.00	4,069.45	13,498.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			513,835.00	577,367.00	335,758.96	577,367.00	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)
CAPITAL OUTLAY								
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	30,246.00	29,347.46	30,246.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	30,246.00	29,347.46	30,246.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,122,188.00	3,409,785.00	1,724,184.03	3,409,785.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	303,030.00	321,993.00	89,960.00	321,993.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			303,030.00	321,993.00	89,960.00	321,993.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(303,030.00)	(321,993.00)	(89,960.00)	(321,993.00)		

HEMET UNIFIED SCHOOL DISTRICT
2011-12 Second Interim
Fund 09 Charter Schools
Cash Flow

		JULY	AUG	SEPT	OCT	NOV	DEC	JAN							
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals							
A. BEGINNING CASH		98,231.46	251,120.76	524,468.13	552,111.19	396,705.03	301,537.50	261,989.81							
B. RECEIPTS:															
Revenue Limit															
Charter Block Grant	8015	0.00	0.00%	0.00	0.00%	238,470.00	10.52%	0.00	0.00%	181,578.00	8.01%	181,578.00	8.01%	469,717.00	20.73%
PY Charter Blk Grant	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%
In-Lieu	8096	0.00	0.00%	24,857.00	5.23%	49,715.00	10.45%	33,143.00	6.97%	33,143.00	6.97%	33,143.00	6.97%	33,143.00	6.97%
PY In-Lieu	8099	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%
Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00	0.00%	89,926.00	31.02%	0.00	0.00%	0.00	0.00%	126,180.00	43.52%
Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	28,462.00	6.09%	83,287.74	17.83%	21,672.00	4.64%	21,672.00	4.64%	131,884.34	28.24%
Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	45,658.00	14.04%	1,315.07	0.40%	200.99	0.06%	27,151.00	8.35%	103,370.75	31.78%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL RECEIPTS		0.00		24,857.00		362,305.00		207,671.81		236,593.99		263,544.00		864,295.09	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	19,319.16	1.16%	20,204.00	1.21%	153,209.09	9.17%	154,912.28	9.27%	167,917.65	10.05%	163,096.04	9.76%	159,183.05	9.53%
Classified Salaries	2000-2999	2,375.24	1.06%	9,240.48	4.13%	17,102.04	7.64%	18,460.09	8.24%	18,898.54	8.44%	17,814.52	7.95%	16,073.82	7.18%
Employee Benefits	3000-3999	18,084.97	3.48%	27,055.20	5.21%	45,863.29	8.83%	40,122.82	7.73%	42,267.03	8.14%	42,160.40	8.12%	41,415.17	7.98%
Books & Supplies	4000-4999	0.00	0.00%	21,299.99	6.53%	43,869.08	13.45%	12,329.44	3.78%	29,425.70	9.02%	47,122.78	14.45%	10,255.74	3.15%
Services & Operating Expenses	5000-5999	25,463.45	4.41%	15,601.81	2.70%	5,181.87	0.90%	135,521.14	23.47%	43,905.14	7.60%	32,897.95	5.70%	77,187.60	13.37%
Capital Outlays	6000-6999	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	29,347.46	9.70%	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	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	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	0.00%	89,960.00	27.94%
TOTAL DISBURSEMENTS		65,242.82		93,401.48		265,225.37		361,345.77		331,761.52		303,091.69		394,075.38	
D. TAX ANTICIPATION NOTES															
2010-11 Mid Yr TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	0.00	
Jul 2011 TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	0.00	
2011-12 Mid Yr TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	0.00	
TRANS TOTAL		-		-		-		-		-		-		0.00	
E. INTERFUND LOANS	9311/9611	100,000.00	-	(100,000.00)	-	-	-	-	-	-	-	-	-	0.00	
F. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		357,371.61	23.45%	515,231.58	33.80%	366,026.00	24.02%	134,301.80	8.81%	0.00	0.00%	0.00	0.00%	68,781.83	4.51%
Accounts Payable/Def Rev		239,239.49	25.33%	173,339.73	18.36%	335,462.57	35.52%	136,034.00	14.40%	0.00	0.00%	0.00	0.00%	60,255.96	6.38%
TOTAL PRIOR YEAR TRANSACTIONS		118,132.12		341,891.85		30,563.43		(1,732.20)		0.00		0.00		8,525.87	
G. NET INCOME (B - C + D+ E + F)		152,889.30		273,347.37		27,643.06		(155,406.16)		(95,167.53)		(39,547.69)		478,745.58	
ENDING CASH (A + G)		251,120.76		524,468.13		552,111.19		396,705.03		301,537.50		261,989.81		740,735.39	
GALAXY		251,120.76		524,468.13		552,111.19		396,705.03		301,537.50		261,989.81		740,735.39	
First Interim		251120.76		524468.13		552111.19		396705.03		301537.50		261989.81		923880.86	

**HEMET UNIFIED SCHOOL DISTRICT
2011-12 Second Interim
Fund 09 Charter Schools**

Cash Flow

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL
A. BEGINNING CASH		740,735.39		606,236.14		430,501.56		479,199.73		312,841.01		22,639.92		98,231.46
B. RECEIPTS:														
Revenue Limit														
Charter Block Grant	8015	47,355.62	2.09%	0.00	0.00%	165,178.21	7.29%	53,926.49	2.38%	0.00	0.00%	928,015.68	40.96%	2,265,819.00
PY Charter Blk Grant	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
In-Lieu	8096	42,323.51	8.90%	45,224.33	9.51%	46,127.87	9.70%	46,127.87	9.70%	46,127.87	9.70%	42,469.55	8.93%	475,545.00
PY In-Lieu	8099	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
Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	35,000.00	12.07%	0.00	0.00%	0.00	0.00%	38,820.00	13.39%	289,926.00
Other State Revenues	8300-8599	28,887.35	6.19%	25,020.85	5.36%	40,524.37	8.68%	25,020.85	5.36%	28,928.85	6.19%	31,652.65	6.78%	467,013.00
Other Local Revenues	8600-8799	27,331.64	8.40%	28,833.44	8.86%	27,382.64	8.42%	29,037.44	8.93%	6,671.54	2.05%	28,332.49	8.71%	325,285.00
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	0.00%	0.00
TOTAL RECEIPTS		145,898.12		99,078.62		314,213.09		154,112.65		81,728.26		1,069,290.37		3,823,588.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	159,189.91	9.53%	163,998.48	9.82%	164,988.48	9.88%	163,715.62	9.80%	164,564.19	9.85%	29,264.80	1.75%	1,683,562.75
Classified Salaries	2000-2999	20,042.35	8.95%	20,042.35	8.95%	19,852.60	8.86%	19,781.48	8.83%	17,529.49	7.83%	13,817.58	6.17%	211,030.58
Employee Benefits	3000-3999	47,590.89	9.17%	46,957.45	9.04%	47,492.24	9.15%	46,699.85	8.99%	46,053.61	8.87%	8,101.58	1.56%	499,864.50
Books & Supplies	4000-4999	5,486.19	1.68%	8,628.51	2.65%	8,055.12	2.47%	13,869.12	4.25%	5,420.88	1.66%	89,793.89	27.54%	295,556.44
Services & Operating Expenses	5000-5999	48,088.03	8.33%	35,186.41	6.09%	25,126.48	4.35%	76,405.30	13.23%	67,357.53	11.67%	41,654.45	7.21%	629,577.16
Capital Outlays	6000-6999	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	2,177.71	7.20%	(1.32)	0.00%	31,523.85
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	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	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%	318,773.07	99.00%	3,219.93	1.00%	411,953.00
TOTAL DISBURSEMENTS		280,397.37		274,813.20		265,514.92		320,471.37		621,876.48		185,850.91		3,763,068.28
D. TAX ANTICIPATION NOTES														
2010-11 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
Jul 2011 TRANS	9640	-		-		-		-		-		-		0.00
2011-12 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
TRANS TOTAL		-		-		-		-		-		-		-
E. INTERFUND LOANS	9311/9611	-		-		-		-		250,000.00	100.00%	(250,000.00)		0.00
F. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	(28.50)	0.00%	82,455.99	5.41%	1,524,140.31000
Accounts Payable/Def Rev		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	24.37	0.00%	0.00	0.00%	944,356.12000
TOTAL PRIOR YEAR TRANSACTIONS		0.00		0.00		0.00		0.00		(52.87)		82,455.99		579,784.19
G. NET INCOME (B - C + D+ E + F)		(134,499.25)		(175,734.58)		48,698.17		(166,358.72)		(290,201.09)		715,895.45		640,303.91
ENDING CASH (A + G)		606,236.14		430,501.56		479,199.73		312,841.01		22,639.92		738,535.37		738,535.37
GALAXY														
First Interim		817,913.70		618,720.91		759,304.48		560,947.90		10,601.87		714,634.52		714634.53



Second Interim Self Insurance Fund

For the Period Ending January 31, 2012

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

Business Services

March 6, 2012

Page intentionally left blank.



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)
A. REVENUES								
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	5,643,591.44	8,506,117.00	(5,550,000.00)	-39.5%
5) TOTAL, REVENUES			14,056,117.00	14,056,117.00	5,643,591.44	8,506,117.00		
B. EXPENSES								
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	64.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	7.15	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,000.00	17,385.00	13,594.83	17,385.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	13,810,900.00	13,808,515.00	(516,555.09)	8,258,515.00	5,550,000.00	40.2%
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	(502,889.11)	8,275,900.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			230,217.00	230,217.00	6,146,480.55	230,217.00		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			230,217.00	230,217.00	6,146,480.55	230,217.00		
F. NET ASSETS								
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)
OTHER LOCAL REVENUE								
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	20,879.12	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	13,630,602.00	5,269,203.12	8,080,602.00	(5,550,000.00)	-40.7%
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	360,535.00	353,509.20	360,535.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,056,117.00	14,056,117.00	5,643,591.44	8,506,117.00	(5,550,000.00)	-39.5%
TOTAL, REVENUES			14,056,117.00	14,056,117.00	5,643,591.44	8,506,117.00		

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)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	64.00	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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	64.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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	4.90	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	1.03	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	1.12	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.10	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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	7.15	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	13,594.83	17,385.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,000.00	17,385.00	13,594.83	17,385.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
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	(581,887.09)	8,183,037.00	5,550,000.00	40.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			13,810,900.00	13,808,515.00	(516,555.09)	8,258,515.00	5,550,000.00	40.2%

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)
DEPRECIATION								
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%
TOTAL, EXPENSES			13,825,900.00	13,825,900.00	(502,889.11)	8,275,900.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
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 Second Interim
Fund 67 Cash Flow

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Projected
A. BEGINNING CASH	11,107,197.88	10,500,234.38	10,218,323.03	10,481,372.11	10,596,643.28	10,690,789.94	10,765,023.93	10,514,659.24
B. RECEIPTS:								
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	327,447.04	319,491.69	317,000.67	315,143.48
Transfers In/Other Sources 8910-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	848,321.52	1,148,179.85	1,565,719.28	1,117,431.39	327,447.04	319,491.69	317,000.67	315,143.48
C. DISBURSEMENTS								
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	64.00	0.00	0.00
Employee Benefits 3000-3999	102,228.39	#DIV/0!	#DIV/0!	114,222.35	#DIV/0!	109,539.60	#DIV/0!	0.00
Books & Supplies 4000-4999	0.00	0.00	0.00	8,705.49	50.07%	283.30	1.63%	775.76
Services & Operating Expenses 5000-5999	1,284,649.52	15.56%	1,328,743.77	(5,501,390.64)	-66.61%	1,330,479.31	16.11%	3830.28
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
TOTAL DISBURSEMENTS	1,386,877.91	1,437,301.10	(5,378,462.80)	1,005,471.24	233,300.38	245,257.70	567,365.36	392,785.78
D. TAX ANTICIPATION NOTES	-	-	-	-	-	-	0.00%	-
E. INTERFUND LOANS	9311	-	-	-	-	-	-	-
F. PRIOR YEAR TRANSACTIONS								
Accounts Receivable	9,960.14	36.07%	14,340.02	51.94%	0.00	3,311.02	11.99%	0.00
Accounts Payable	78,367.25	4.60%	7,130.12	0.42%	6,681,133.00	391.94%	0.00	0.00
TOTAL PRIOR YEAR TRANSACTIONS	(68,407.11)	7,209.90	(6,681,133.00)	3,311.02	0.00	0.00	0.00	0.00
G. NET INCOME (B - C + D+ E + F)	(606,963.50)	(281,911.35)	263,049.08	115,271.17	94,146.66	74,233.99	(250,364.69)	(77,642.30)
ENDING CASH (A + F)	10,500,234.38	10,218,323.03	10,481,372.11	10,596,643.28	10,690,789.94	10,765,023.93	10,514,659.24	10,437,016.94

GALAXY

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

		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL
A. BEGINNING CASH		10,437,016.94		10,338,493.38		10,093,336.46		10,016,447.32		4,781,190.20		11,107,197.88
B. RECEIPTS:												
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	352,412.73	4.14%	320,341.88	3.77%	316,765.89	3.72%	330,241.68	3.88%	1,227,619.90	14.43%	8,506,117.00
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
TOTAL RECEIPTS		352,412.73		320,341.88		316,765.89		330,241.68		1,227,619.90		8,506,117.00
C. DISBURSEMENTS												
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%	64.00
Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	7.15
Books & Supplies	4000-4999	869.25	5.00%	869.25	5.00%	869.25	5.00%	869.25	5.00%	313.17	1.80%	17,385.00
Services & Operating Expenses	5000-5999	450,067.04	5.45%	564,629.55	6.84%	392,785.78	4.76%	564,629.55	6.84%	6,410,101.24	77.62%	8,258,443.85
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
TOTAL DISBURSEMENTS		450,936.29		565,498.80		393,655.03		565,498.80		6,410,414.41		8,275,900.00
D. TAX ANTICIPATION NOTES		-	0.00%	-	0.00%	-	0.00%	-		-		0.00
E. INTERFUND LOANS	9311	-		-		-		(5,000,000.00)	100.00%	5,000,000.00		0.00
F. PRIOR YEAR TRANSACTIONS												
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
TOTAL PRIOR YEAR TRANSACTIONS		0.00		0.00		0.00		0.00		5,062,000.00		(1,677,019.19)
G. NET INCOME (B - C + D+ E + F)		(98,523.56)		(245,156.92)		(76,889.14)		(5,235,257.12)		4,879,205.49		(1,446,802.19)
ENDING CASH (A + F)		10,338,493.38		10,093,336.46		10,016,447.32		4,781,190.20		9,660,395.69		9,660,395.69

GALAXY