



2011-12

Third Interim Financial Report

Business Services

June 5, 2012

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This and other Financial & Budget documents of the Hemet Unified School District are posted on the web site:

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

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2011-12 Third Interim

BACKGROUND

Pursuant to Education Code Section 42131, districts that file a qualified or negative Second Interim Financial report are required to submit a Third Interim or Year-End Financial report to the County Superintendent of Schools, the state Controller and the Superintendent of Public Instruction no later than June 1, financial statement projections of the district's fund and cash balances through June 30 for the period ending April 30. Hemet USD has asked for and obtained permission to submit its 2012-13 Third Interim report on June 6th, after the June 1st deadline.

Hemet USD filed a qualified Second Interim financial report in April 2012. The report indicated that, based on various worse case scenario assumptions, the district would experience significant deficit spending in 2012-13 and 2013-14. In addition, the report showed that the district would not be able to meet its financial obligations in 2013-14. Assumptions to develop the multi-year projections for the Second Interim Report submitted in March which resulted in the qualified status included the following:

- Restoration of all staff furlough and salary roll backs for a total increase in expenses of \$5.5 million
- Revenue limit deficit factor of 20.602%
- Additional per ADA reduction to revenue limit funding of \$370 or approximately \$7.6 million in each of the three years
- Loss of transportation funding in 2013-14 totaling \$1.5 million.

Based on these assumptions, the district projected an combined General Fund negative ending balance of \$5.9 million and no reserve for economic uncertainty by June 30, 2014.



2011-12 Third Interim

General Fund Budget Revisions

Revised estimates of revenues that can be accounted for by June 30th are now projected to be \$177.9 million. This is approximately \$900,000 less than was projected in the district's Second Interim report presented in March. The downward adjustment is due primarily to anticipated unspent categorical funds that cannot be accounted for until they are spent. Revenue adjustments included in this report is a slight increase in revenue limit funding of \$63,641 related to small adjustments to ADA and other revenue limit calculation factors. In addition, a decrease of \$380,000 in local revenues has been recorded related to lower than anticipated revenues for field trips and other miscellaneous sources. Other budget adjustments were made prior to April 30th. Those adjustments were primarily reductions to federal, state, and local revenues for projected deferred (unspent) receipts.

Total General Fund expenses are now projected to be \$177.0 million or \$2.2 million less than projected in the Second Interim Report. Reductions in expenditures are also primarily related to grants and restricted programs that are not expected to be fully expended by year-end, but were fully budgeted earlier in the year.

Transfers Out to Other Funds was previously reduced by \$100,000 since the Second Interim report. The reduction is related to a change in accounting procedures for a contribution from Title I to cover childhood development program expenditures.

The net change to the ending balance in presented at this time is an increase of \$1.1 million for a total increase to the ending balance of \$2.1 million. The combined general fund ending balance is now projected to total nearly \$34.3 million by June 30, 2012. Of the \$34.3 million in the ending balance, \$3.7 million is in legally restricted programs, \$9.0 million is set aside as a reserve for economic uncertainty, and the remaining \$21.6 million will be used to support expenses that exceed revenues in 2012-13 and 2013-14.

MULTI-YEAR PROJECTIONS

Several changes to the assumptions used for developing Hemet's multi-year projections have made since the Second Interim report.

The projections used at that time included those mentioned on the previous page. In the meantime, the district has settled negotiations with its certificated bargaining unit. A Memorandum of Understanding to continue six furlough days for all members through the 2012-13 year was approved at the May 1, 2012 Governing Board meeting. Classified bargaining unit members recently voted against an agreement to extend furlough days and salary roll-backs through 2012-13. Negotiations with that group will continue, but at this time it is assumed their work-year and salaries will revert back to levels that existed prior to the

3rd Interim Multi-Year Projections - Assumptions			
	2011-12	2012-13	2013-14
COLA	2.24%	3.14%	0.00%
COLA Deficit	79.398%	77.782%	77.782%
Per ADA Reduction		\$ 441.00	\$ 441.00
New Schools	0	0	0
Growth	-1.60%	-0.86%	0.00%
Enrollment	21,411	21,233	21,233
ADA (includes Cnty)	20,400	20,232	20,232
ADA %	95.00%	95.00%	95.00%
Funded ADA	20,607	20,385	20,219
School Year (Days)	175	175	180
Certificated Salary Increase*	-	-	5.00%
Classified Salary Increase *	0.00%	1.50%	5.00%
Certificated Work Year Increase (Days)		-	6
Classified Work Year Increase (Days)	-	2-3	5-6
Step & Column	1.60%	1.60%	1.60%

* Salary Increase includes projected cost of restoration of furlough days



current agreement which ends on June 30, 2012.

In regards to revenue assumptions, in response to concerns about the equity of eliminating funding for student transportation that was proposed in the Governor's January budget proposal, the legislature has made some amendments to the state's budget proposal. Transportation funding has been re-instated, but in its place, an increase to the per ADA revenue limit cut has been added. This is additional per ADA cut will be imposed should tax initiatives fail at the ballot in November 2012. The total per ADA reduction to revenue limit funding is now projected at \$441 for 2012-13.

Based on these assumptions, it is projected the district's general fund expenditures will exceed revenues by \$12.6 million in 2012-13 and by \$22.0 million in 2013-14. The deficit spending will result in a projected fund balance of \$21.6 million at the end of the 2012-13 year and be reduced to a negative balance of \$0.4 million by June 30, 2014.

The assumptions used in this projection are worse-case scenarios. It is expected that the district will be able to come to an agreement with its classified bargaining unit to continue its furlough days and salary roll-backs at least through June 30, 2013 and that based on recent history, revenue cuts proposed by the state may not be as severe as originally projected.

Enrollment is projected to decline further in 2012-13 to 21,233 and to remain at 21,233 in 2013-14. Because of declining enrollment, revenue limit funding is based on the prior year ADA in 2012-13. Average daily attendance (ADA) percent is projected at 95% for all years.

CASH FLOW

A cash flow for both the current and 2012-13 fiscal years are presented in the appendix of this report. The cash flow analysis shows cash shortfalls are projected periodically through June 30, 2013.

2011-12 Cash Flow

Cash shortfalls in the current year are or have been addressed through inter-fund borrowing and Tax Revenue Anticipation Notes (TRAN). \$23.0 million in TRANs were issued on July 1, 2011. These funds were repaid in January 2012. A cross-year TRAN in the amount of \$7.0 million was also issued in the current year, on February 24, 2012. This issuance will be repaid over the first few months of the next fiscal year. In addition to the TRANs, it is expected the district may need to borrow up to \$2.5 million from its Self-Insurance Fund in late June to cover general fund cash shortfalls and temporary cash loans to the Charter Schools and Child Development Funds. The inter-fund loan amount is half of the \$5.0 million that the district anticipated it might need to borrow when analyzing its cash flow for the Second Interim report. The decrease in the loan amount is attributed to receipt of some state and federal funds earlier than previously anticipated. The inter-fund loan will be repaid in mid July when the June revenue limit deferral is paid. In the 2011-12 cash flow analysis, the district is projecting it will end the year with approximately \$943,000 in cash which will include \$9.5 million in TRANs and interfund loans.

June 30 , 2012 Cash Balance

2011-12 Year-End cash balance before TRANs and interfund loans	(\$ 8,556,528)
TRANs	7,000,000
Interfund Loan from Fund 67	<u>2,500,000</u>
Year-End cash balance including TRANs and interfund loan	<u>\$ 943,472</u>

2012-13 Cash Flow

For the 2012-013 fiscal year, the district's cash situation is expected to worsen as cash for one-time restricted programs and carry over balances are depleted. It is currently projected \$25 million in TRANs borrowing will be necessary in July 2012. The July TRAN is scheduled to be repaid in January 2013. It is expected the district will need to issue a cross-year TRAN in February 2013 for another \$30 million. In addition, the General Fund may need to borrow from other funds periodically during the year, as well as provide cash loans to both the Charter School Fund and Child Development Fund. May 2013 is expected to show the lowest cash balance of \$3.2 million which includes the \$30 million in TRANs. The cash balance in May without



the TRANS is projected to be **(\$26,800,000)**. The June 30, 2013 cash balance is projected to be 8.0 million.

Historically, the lowest cash balance has occurred in June, but the district will be moving the pay schedule for school session employees from its current September to June calendar to August through May. This change moves the payroll expenses back a month, creating shortfalls a month sooner than have historically occurred.

June 30, 2013 Cash Balance

2012-13 Year-End cash balance before TRANS and interfund loans	(\$ 21,711,018)
TRANS	30,000,000
GF Loans to Other Funds 09 & 12	(200,000)
Year-End cash balance including TRANS and interfund loan	<u>\$ 8,088,982</u>

BUDGET REDUCTION PLANS

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

Options that the district can consider in order to maintain fiscal solvency through 2013-14 are:

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



SUMMARY OF OTHER FUNDS

The projected ending fund and cash balances for all other district funds as of June 30, 2012 are listed below:

Fund	Fund Balance	Cash Balance
Fund 09—Charter School Special Revenue Fund	\$ 1,163,247	\$ 165,455
Fund 11—Adult Education Fund	\$ 667,114	\$ 667,113
Fund 12—Child Development Fund	\$ 28,147	\$ 28,147
Fund 13—Cafeteria Special Revenue Fund	\$ 4,616,904	\$ 3,416,000
Fund 14—Deferred Maintenance Fund	\$ 1,484,127	\$ 1,632,427
Fund 21— Building Fund	\$ 17,979,056	\$ 21,586,825
Fund 25—Capital Facilities Fund	\$ 3,385,349	\$ 3,467,689
Fund 35—County School Facilities Fund	\$ 3,742	\$ 3,742
Fund 40—Reserve for Capital Outlay	\$ 32,995	\$ 32,995
Fund 67—Self –Insurance Fund	\$ 4,675,356	\$ 10,337,038
Fund 68—Self-Insurance OPEB Fund	\$ 2,714	\$ 2,714



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

Restore CSEA & HTA furloughs in 13-14

DESCRIPTION	Audited Actuals 2009-10	Unaudited Actuals 2010-11	Percent of Change %	Third 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%		3.24%		0.00%	
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	20,811.17	20,619.20	-0.92%	20,327.87	-1.41%	20,159.58	-0.83%	20,159.58	0.00%
REVENUES									
REVENUE LIMIT	\$104,812,926	\$106,780,126	1.88%	\$105,061,782	-1.61%	\$96,058,315	-8.57%	\$94,212,479	-1.92%
FEDERAL	\$1,393,018	\$1,508,313	8.28%	\$1,730,080	14.70%	\$1,435,800	-17.01%	\$1,435,800	0.00%
STATE	\$14,726,721	\$15,630,216	6.14%	\$13,038,022	-16.58%	\$12,539,911	-3.82%	\$12,539,911	0.00%
LOCAL	\$3,482,825	\$4,125,401	18.45%	\$4,339,944	5.20%	\$3,415,536	-21.30%	\$3,415,536	0.00%
CONTRIBUTIONS	(\$8,638,343)	(\$9,830,292)	13.80%	(\$11,792,898)	19.96%	(\$14,197,961)	20.39%	(\$14,947,961)	5.28%
REVENUE TOTALS	\$115,777,147	\$118,213,764	2.10%	\$112,376,930	-4.94%	\$99,251,601	-11.68%	\$96,655,765	-2.62%
EXPENDITURES									
Certificated Salaries	\$66,241,520	\$58,902,554	-11.08%	\$59,690,248	1.34%	\$60,924,876	2.07%	\$64,518,030	5.90%
Classified Salaries	\$14,696,409	\$13,621,669	-7.31%	\$13,790,428	1.24%	\$14,378,744	4.27%	\$15,936,749	10.84%
Benefits	\$21,964,657	\$19,667,990	-10.46%	\$20,468,280	4.07%	\$20,816,752	1.70%	\$21,836,372	4.90%
Books & Supplies	\$2,499,116	\$2,400,541	-3.94%	\$2,153,828	-10.28%	\$2,583,682	19.96%	\$2,508,682	-2.90%
Contracts & Services	\$12,531,794	\$13,128,507	4.76%	\$15,088,380	14.93%	\$14,683,096	-2.69%	\$13,829,852	-5.81%
Capital Outlay	\$84,094	\$255,175	203.44%	\$358,893	40.65%	\$97,000	-72.97%	\$0	-100.00%
Other Outgo	\$34,361	\$42,486	23.65%	\$7,000	-83.52%	\$12,883	84.04%	\$12,883	0.00%
Support Costs	(\$3,138,312)	(\$2,272,901)	-27.58%	(\$2,059,466)	-9.39%	(\$2,393,602)	16.22%	(\$2,249,480)	-6.02%
Total Expenditures	\$114,913,639	\$105,746,021	-7.98%	\$109,497,591	3.55%	\$111,103,431	1.47%	\$116,393,088	4.76%
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%	\$3,600	-99.71%	\$0	-100.00%	\$0	#DIV/0!
Total Expenditures & Uses	\$116,175,737	\$106,976,021	-7.92%	\$109,501,191	2.36%	\$111,103,431	1.46%	\$116,393,088	4.76%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$379,185)	\$11,957,114	-3253.37%	\$2,902,789	-75.72%	(\$11,851,830)	-508.29%	(\$19,737,323)	66.53%
FUND BALANCE, RESERVES									
Beginning Balance	\$16,107,206	\$15,728,021	-2.35%	\$27,685,135	76.02%	\$30,587,924	10.49%	\$18,736,094	-38.75%
Ending Balance	\$15,728,021	\$27,685,135	76.02%	\$30,587,924	10.49%	\$18,736,094	-38.75%	(\$1,001,229)	-105.34%
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		\$8,849,200		\$8,762,099		\$9,107,410	
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		\$3,750,927		\$3,750,927		\$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		\$13,408,188		\$5,943,459		(\$10,388,248)	
Unappropriated	(\$0)	\$0		\$0		\$0		\$0	
Total EFB	\$15,728,021	\$27,685,135		\$30,587,924		\$18,736,094		(\$1,001,229)	

5/5/2012

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

Restore CSEA & HTA furloughs in 13-14

DESCRIPTION	Audited Actuals 2009-10	Unaudited Actuals 2010-11	Percent of Change over PY	Third 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%	\$5,118,307	21.43%	\$5,281,302	3.18%	\$5,194,161	-1.65%
FEDERAL	\$20,965,495	\$16,901,630	-19.38%	\$19,524,648	15.52%	\$14,570,581	-25.37%	\$13,970,581	-4.12%
STATE	\$7,517,028	\$7,480,279	-0.49%	\$8,368,460	11.87%	\$8,446,807	0.94%	\$8,446,807	0.00%
LOCAL	\$19,867,348	\$18,526,700	-6.75%	\$20,682,116	11.63%	\$20,481,797	-0.97%	\$20,481,797	0.00%
CONTRIBUTIONS	\$8,638,343	\$9,830,292	13.80%	\$11,792,898	19.96%	\$14,197,961	20.39%	\$14,947,961	5.28%
REVENUE TOTALS	\$61,397,314	\$56,953,886	-7.24%	\$65,486,429	14.98%	\$62,978,448	-3.83%	\$63,041,307	0.10%
EXPENDITURES									
Certificated Salaries	\$19,485,657	\$19,268,520	-1.11%	\$18,441,465	-4.29%	\$17,660,461	-4.24%	\$18,702,018	5.90%
Classified Salaries	\$16,033,305	\$15,726,624	-1.91%	\$16,590,304	5.49%	\$17,608,832	6.14%	\$18,187,597	3.29%
Benefits	\$11,144,686	\$10,995,496	-1.34%	\$11,720,697	6.60%	\$11,423,767	-2.53%	\$11,621,322	1.73%
Books & Supplies	\$3,872,098	\$3,980,966	2.81%	\$5,576,452	40.08%	\$4,532,038	-18.73%	\$4,532,038	0.00%
Contracts & Services	\$5,393,038	\$5,775,343	7.09%	\$6,573,379	13.82%	\$6,451,706	-1.85%	\$6,451,706	0.00%
Capital Outlay	\$601,117	\$1,174,090	95.32%	\$2,408,693	105.15%	\$76,310	-96.83%	\$0	-100.00%
Other Outgo	\$4,566,057	\$4,382,472	-4.02%	\$4,600,289	4.97%	\$4,510,954	-1.94%	\$4,510,954	0.00%
Support Costs	\$2,693,158	\$1,826,324	-32.19%	\$1,571,534	-13.95%	\$1,874,480	19.28%	\$1,749,480	-6.67%
Total Expenditures	\$63,789,116	\$63,129,835	-1.03%	\$67,482,813	6.90%	\$64,138,548	-4.96%	\$65,755,115	2.52%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$166,905	\$958,731	474.42%	\$1,244,187	29.77%	\$372,592	-70.05%	\$372,592	0.00%
Transfers Out & Other Uses	\$0	\$863,400	#DIV/0!	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!
Total Expenditures & Uses	\$63,789,116	\$63,993,235	0.32%	\$67,482,813	5.45%	\$64,138,548	-4.96%	\$65,755,115	2.52%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$2,224,897)	(\$6,080,618)	173.30%	(\$752,197)	-87.63%	(\$787,508)	4.69%	(\$2,341,216)	197.29%
FUND BALANCE, RESERVES									
Beginning Balance	\$12,756,782	\$10,531,885	-17.44%	\$4,451,267	-57.74%	\$3,699,070	-16.90%	\$2,911,562	-21.29%
Ending Balance	\$10,531,885	\$4,451,267	-57.74%	\$3,699,070	-16.90%	\$2,911,562	-21.29%	\$570,346	-80.41%
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		\$2,922,724		\$2,018,191		\$420,346	
RDA	\$1,535,768	\$198,678		\$0		\$0		\$0	
Transportation	\$296,030	\$0		\$0		\$0		\$0	
Spec Ed Low Incidence Equip	\$0	\$100,151		\$108,184		\$129,778		\$75,000	
Spec Ed Mental Health	\$0	\$0		\$668,162		\$763,593		\$75,000	
Unappropriated	\$0	\$0		\$0		\$0		\$0	
5/24/2012 Total EFB	\$10,531,885	\$4,451,267		\$3,699,070		\$2,911,562		\$570,346	

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

Restore CSEA & HTA furloughs in 13-14

DESCRIPTION	Audited Actuals 2009-10	Unaudited Actuals 2010-11	Percent of Change over PY	Third 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%		3.24%		0.00%		0.00%	
ADA Actual/Projection (Number) (excluding County and Charter)	20,811.17	20,619.20	-0.92%	20,327.87	-1.41%	20,159.58	-0.83%	20,159.58	0.00%
REVENUES									
REVENUE LIMIT	\$109,222,026	\$110,995,111	1.62%	\$110,180,089	-0.73%	\$101,339,617	-8.02%	\$99,406,640	-1.91%
FEDERAL	\$22,358,513	\$18,409,943	-17.66%	\$21,254,728	15.45%	\$16,006,381	-24.69%	\$15,406,381	-3.75%
STATE	\$22,243,749	\$23,110,495	3.90%	\$21,406,482	-7.37%	\$20,986,718	-1.96%	\$20,986,718	0.00%
LOCAL	\$23,350,173	\$22,652,101	-2.99%	\$25,022,060	10.46%	\$23,897,333	-4.49%	\$23,897,333	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%	\$177,863,359	1.54%	\$162,230,049	-8.79%	\$159,697,072	-1.56%
EXPENDITURES									
Certificated Salaries	\$85,727,177	\$78,171,074	-8.81%	\$78,131,713	-0.05%	\$78,585,337	0.58%	\$83,220,048	5.90%
Classified Salaries	\$30,729,714	\$29,348,293	-4.50%	\$30,380,732	3.52%	\$31,987,576	5.29%	\$34,124,346	6.68%
Benefits	\$33,109,343	\$30,663,486	-7.39%	\$32,188,977	4.97%	\$32,240,519	0.16%	\$33,457,694	3.78%
Books & Supplies	\$6,371,214	\$6,381,507	0.16%	\$7,730,280	21.14%	\$7,115,720	-7.95%	\$7,040,720	-1.05%
Contracts & Services	\$17,924,832	\$18,903,850	5.46%	\$21,661,759	14.59%	\$21,134,802	-2.43%	\$20,281,558	-4.04%
Capital Outlay	\$685,211	\$1,429,265	108.59%	\$2,767,586	93.64%	\$173,310	-93.74%	\$0	-100.00%
Other Outgo	\$4,600,418	\$4,424,958	-3.81%	\$4,607,289	4.12%	\$4,523,837	-1.81%	\$4,523,837	0.00%
Support Costs	(\$445,154)	(\$446,577)	0.32%	(\$487,932)	9.26%	(\$519,122)	6.39%	(\$500,000)	-3.68%
Total Expenditures	\$178,702,755	\$168,875,856	-5.50%	\$176,980,404	4.80%	\$175,241,979	-0.98%	\$182,148,203	3.94%
OTHER SOURCES & USES									
Transfers In & Other Sources	\$186,310	\$1,678,102	800.70%	\$1,271,237	-24.25%	\$372,592	-70.69%	\$372,592	0.00%
Transfers Out & Other Uses	\$1,262,098	\$2,093,400	65.87%	\$3,600	-99.83%	\$0	-100.00%	\$0	#DIV/0!
Total Expenditures & Uses	\$179,964,853	\$170,969,256	-5.00%	\$176,984,004	3.52%	\$175,241,979	-0.98%	\$182,148,203	3.94%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$2,604,082)	\$5,876,496	-325.66%	\$2,150,592	-63.40%	(\$12,639,338)	-687.71%	(\$22,078,539)	74.68%
FUND BALANCE, RESERVES									
Beginning Balance	\$28,863,988	\$26,259,906	-9.02%	\$32,136,402	22.38%	\$34,286,994	6.69%	\$21,647,656	-36.86%
Ending Balance	\$26,259,906	\$32,136,402	22.38%	\$34,286,994	6.69%	\$21,647,656	-36.86%	(\$430,883)	-101.99%
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		\$8,849,200		\$8,762,099		\$9,107,410	
Prepaid Expenditures	\$152,823	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$8,700,087	\$4,152,438		\$2,922,724		\$2,018,191		\$420,346	
Designated - Unrestricted Carry Over	\$3,824,075	\$4,018,467		\$3,750,927		\$3,750,927		\$0	
Designated - Restricted Resources	\$1,535,768	\$198,678		\$0		\$0		\$0	
Reserve for ARRA/Job expenses	\$6,097,255	\$4,300,000		\$4,300,000		\$0		\$0	
Reserve for 2011/12-2012/13 Expenses	\$0	\$10,536,905		\$13,408,188		\$5,943,459		(\$10,388,248)	
Unappropriated	\$0	\$0		\$0		\$0		\$0	
Total EFB	\$25,963,876	\$32,036,251		\$33,510,648		\$20,754,285		(\$580,883)	
% of Reserve (97890)	3.00%	5.00%		5.00%		5.00%		5.00%	

Hemet Unified School District

Multi-year Projection Assumptions - 2011-12 Third Interim

Restore CSEA & HTA furloughs in 13-14

Combined General Fund								Total	Rev Limit	Federal	State	Local	Transfers	Total
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX	Expense Change	80XX	81XX-82XX	83XX-85XX	86XX-87XX	In/Sources 89XX	Revenue Change
2011-12	78,131,713	30,380,732	32,188,977	7,730,280	21,661,759	2,767,586	4,122,957	176,984,004	110,180,089	21,254,728	21,406,482	25,022,060	1,271,237	179,134,596
2012-13 Adjustments														
<i>List separately:</i>								0						0
COLA								0						0
COLA Deficits								0	(9,072,331)					(9,072,331)
ADA Growth/(Decline)	(760,326)	722,583	(303,058)					(340,801)	231,859					231,859
Step & Column	1,213,950	486,092	286,965					1,987,007						0
Restore 2 days - CSEA		455,711	136,710					592,421						0
Carry Over/One-Time Rev/Exp	0	(57,542)	(69,075)	(614,560)	(1,199,463)	(2,594,276)	(106,174)	(4,641,090)		(1,090,990)	(419,764)	(1,124,727)	(898,645)	(3,534,126)
Ed Jobs	(2,259,821)	(929,350)	(968,186)					(4,157,357)		(4,157,357)				(4,157,357)
Ed Jobs to F03 or Spec Ed	2,259,821	929,350	968,186					4,157,357						0
SERP					672,506			672,506						0
Increased Costs/Rate Increase					0			0						0
Indirect Costs/Debt Payments/Tx Out								(12,068)	(12,068)					0
2012-13 TOTALS	78,585,337	31,987,576	32,240,519	7,115,720	21,134,802	173,310	4,004,715	175,241,979	101,339,617	16,006,381	20,986,718	23,897,333	372,592	162,602,641
2013-14 Adjustments														
<i>List separately:</i>								0						0
COLA								0						0
COLA Deficit								0						0
ADA Growth/(Decline)								0	(1,932,977)					(1,932,977)
Step & Column	1,261,704	517,103	314,163					2,092,970						0
Restore Furlough 5%	3,373,007	1,619,667	903,012					5,895,686						0
Carry Over/One-Time Rev/Exp				(75,000)	(225,000)	(173,310)	19,122	(454,188)		(600,000)				(600,000)
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						0
SERP					(628,244)			(628,244)						0
2013-14 TOTALS	83,220,048	34,124,346	33,457,694	7,040,720	20,281,558	0	4,023,837	182,148,203	99,406,640	15,406,381	20,986,718	23,897,333	372,592	160,069,664

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

Restore CSEA & HTA furloughs in 13-14

2011-12 Third Interim Multi-Year Projections

School District Name: Hemet USD

	2011-12	2012-13	2013-14
Budget Solutions			
Total Needed	\$ 6,000,000.00	\$ 5,450,000.00	\$ 15,400,000.00
Total Approved/Finalized	\$ 6,000,000.00	\$ 5,450,000.00	\$ -

Status of Negotiations (e.g. settled, negotiating, impasse, mediation, fact finding)			
Certificated	Settled	Settled	
Classified	Settled	Signed Agrmnt pending vote	

Projected Enrollment			
District K-12	21,411	21,233	21,233
Charter School	516	585	585

Projected P-2 ADA			
District K-12 (Form AI, lines 1-4, Col. C)	20,328	20,160	20,160
County Supplement	72	72	72
Charter School	490	566	526

Projected Revenue Limit ADA			
District K-12 (Form AI, lines 1-4, Col. D)	20,553	20,328	20,160
County Supplement	74	72	72
Charter School	494	566	566

Revenue Limit COLA	2.24%	3.24%	0.00%
Categorical COLA	0.00%	0.00%	0.00%
Per ADA Reduction		\$ 441.00	\$ 441.00
Deficit	79.3980%	77.7280%	77.2800%

Step/Column Increase			
Certificated (Salaries only)	\$ -	\$ 1,213,950	\$ 1,261,704
Classified (Salaries only)	\$ -	\$ 486,092	\$ 517,103

Staffing Change from Prior Year (Include New Schools Opening)			
Number of Teachers (Increase/Decrease)		-12	
March 15 notices? How many?		0	
Certificated (Salaries only)	\$ -	\$ (760,326)	\$ -
Classified (Salaries only)	\$ -	\$ -	\$ -
Management (Salaries only)	\$ -	\$ -	\$ -

Negotiated/Projected Salaries and Benefits Changes (Increase/Decrease)			
Certificated Salaries	\$ -	\$ -	\$ 3,373,007
Classified Salaries	\$ -	\$ 455,711	\$ 1,619,667
Health/Welfare Benefits	\$ -	\$ 136,710	\$ 903,012

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

**HEMET UNIFIED SCHOOL DISTRICT
2011-12 Third Interim**

2011-12 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	11.26%	0.00	0.00%	7,559,168.00	8.58%	7,559,168.00	8.58%	21,149,019.00	23.99%
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	-62.85%	1,954.81	-4.79%	16.61	-0.04%	16,697.81	-40.88%	16,909.39	-41.40%	20,125.33	-49.28%	13,265.29	-32.48%
Federal Revenues	8100-8299	2,237,148.00	10.53%	(1,277,827.50)	-6.01%	1,608,182.98	7.57%	3,632,053.39	17.09%	1,828,070.08	8.60%	526,224.02	2.48%	3,837,403.54	18.05%
Other State Revenues	8300-8599	256,401.00	1.20%	2,077,588.30	9.71%	2,147,294.20	10.03%	979,639.45	4.58%	1,723,943.00	8.05%	153,954.00	0.72%	2,438,389.11	11.39%
Other Local Revenues	8600-8799	134,587.14	0.54%	244,921.28	0.98%	1,360,194.50	5.44%	167,938.07	0.67%	1,620,897.34	6.48%	1,254,266.85	5.01%	3,356,065.67	13.41%
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	6.99%
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	9.53%	7,584,864.82	9.71%	7,724,571.03	9.89%	7,616,032.27	9.75%	7,450,420.97	9.54%
Classified Salaries	2000-2999	1,346,399.59	4.43%	1,467,200.55	4.83%	3,026,710.52	9.96%	2,563,968.54	8.44%	2,853,625.11	9.39%	3,258,649.60	10.73%	1,861,656.59	6.13%
Employee Benefits	3000-3999	1,487,939.19	4.62%	2,260,648.79	7.02%	3,397,274.54	10.55%	2,719,604.94	8.45%	2,624,457.33	8.15%	2,961,399.56	9.20%	2,451,795.53	7.62%
Books & Supplies	4000-4999	850,099.12	11.00%	1,099,755.39	14.23%	707,734.20	9.16%	563,581.51	7.29%	576,959.84	7.46%	229,011.17	2.96%	776,320.89	10.04%
Services & Operating Expenses	5000-5999	3,251,434.50	15.01%	1,861,559.25	8.59%	1,852,749.32	8.55%	1,302,923.09	6.01%	1,168,286.84	5.39%	446,041.29	2.06%	2,841,769.28	13.12%
Capital Outlays	6000-6999	0.00	0.00%	100,386.76	3.63%	721.42	0.03%	11,555.26	0.42%	649,514.61	23.47%	(387.39)	-0.01%	175,097.92	6.33%
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	(6,553.27)	1.36%	0.00	0.00%	0.00	0.00%
Indirect Costs	7300-7399	253,826.53	5.52%	214,160.61	4.66%	1,283,744.22	27.91%	790,921.37	17.19%	(87,358.13)	-1.90%	466,772.23	10.15%	361,767.03	7.86%
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	33.10%	16,574,015.78	40.23%	9,000,429.72	21.85%	1,360,083.74	3.30%	606,373.73	1.47%	(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	

**HEMET UNIFIED SCHOOL DISTRICT
2011-12 Third Interim**

2011-12 General Fund Cash Flow

		FEB	MARCH	APRIL	MAY	JUNE	ACCRUALS	TOTAL						
		Actual	Actuals	Actuals	Projected	Projected	Projected							
A. BEGINNING CASH		27,070,946.55	25,235,443.73	14,851,797.64	12,445,544.84	3,938,191.54	943,472.28	12,722,898.58						
B. RECEIPTS:														
Revenue Limit														
State Aid 8011	8011	1,042,088.00	1.18%	0.00	0.00%	5,163,251.00	5.86%	1,401,772.00	1.59%	0.00	0.00%	34,341,222.00	38.96%	88,143,249.00
Property Tax	8020-8089	(2,951.87)	-0.01%	0.00	0.00%	2,256,990.02	10.19%	1,793,867.79	8.10%	4,182,688.75	18.88%	22,044.94	0.10%	22,158,072.00
PY State Aid	8019	(32,118.00)	39.95%	0.00	0.00%	1,056,711.00	-1314.46%	(75,000.00)	93.29%	0.00	0.00%	(1,029,984.00)	1281.22%	(80,391.00)
Other RL	8091-8099	16,417.62	-40.20%	(11,967.33)	29.30%	14,563.93	-35.66%	2,477.57	-6.07%	(121.79)	0.30%	(156,849.22)	384.05%	(40,841.00)
Federal Revenues	8100-8299	2,307,667.38	10.86%	1,674,001.33	7.88%	87,437.53	0.41%	274,411.11	1.29%	2,280,169.65	10.73%	2,239,786.49	10.54%	21,254,728.00
Other State Revenues	8300-8599	1,357,530.00	6.34%	884,783.90	4.13%	2,941,934.64	13.74%	934,645.84	4.37%	1,701,907.17	7.95%	3,808,471.39	17.79%	21,406,482.00
Other Local Revenues	8600-8799	835,998.52	3.34%	2,902,668.85	11.60%	2,084,497.95	8.33%	2,856,820.86	11.42%	2,351,309.11	9.40%	5,851,893.86	23.39%	25,022,060.00
Transfers In/Other Sources	8910-8979	551,621.10	42.87%	0.00	0.00%	82,060.00	6.38%	14,702.76	1.14%	439,833.54	34.18%	108,525.61	8.43%	1,286,703.01
TOTAL RECEIPTS		6,076,252.75		5,449,486.75		13,687,446.07		7,203,697.93		10,955,786.43		45,185,111.07		179,150,062.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	7,749,114.82	9.92%	7,625,273.40	9.76%	7,608,874.51	9.74%	7,653,681.43	9.80%	7,809,866.00	10.00%	391,047.28	0.50%	78,131,713.00
Classified Salaries	2000-2999	2,859,121.76	9.41%	2,710,359.15	8.92%	2,567,473.66	8.45%	2,745,765.63	9.04%	2,730,969.96	8.99%	388,831.34	1.28%	30,380,732.00
Employee Benefits	3000-3999	2,848,752.34	8.85%	2,644,592.68	8.22%	2,829,582.60	8.79%	2,891,201.71	8.98%	2,580,489.01	8.02%	491,238.78	1.53%	32,188,977.00
Books & Supplies	4000-4999	540,048.11	6.99%	618,606.46	8.00%	456,215.01	5.90%	517,627.26	6.70%	551,273.13	7.13%	243,047.91	3.14%	7,730,280.00
Services & Operating Expenses	5000-5999	1,051,574.08	4.85%	1,800,050.39	8.31%	1,079,543.10	4.98%	1,806,293.95	8.34%	1,526,601.08	7.05%	1,672,932.83	7.72%	21,661,759.00
Capital Outlays	6000-6999	631,172.16	22.81%	21,224.31	0.77%	90,738.57	3.28%	10,149.24	0.37%	1,048,494.37	37.88%	28,918.77	1.04%	2,767,586.00
Other Outgo	7100-7299/7400-7499	0.00	0.00%	(30,786.59)	6.40%	(10,786.00)	2.24%	(41,474.22)	8.62%	(365,949.00)	76.09%	(25,382.92)	5.28%	(480,932.00)
Indirect Costs	7300-7399	272,748.82	5.93%	495,631.88	10.77%	282,938.67	6.15%	135,708.53	2.95%	266,816.76	5.80%	(137,389.52)	-2.99%	4,600,289.00
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	3,600.00	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	3,600.00
TOTAL DISBURSEMENTS		15,952,532.09		15,884,951.68		14,908,180.12		15,718,953.53		16,148,561.31		3,053,244.47		176,984,004.00
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	6,965,000.00	-	-	-	-	-	-	-	-	-	(6,965,000.00)	-	0.00
TRANS TOTAL		6,965,000.00		-		-		-		-		(6,965,000.00)		(14,935,000.00)
E. INTERFUND LOANS														
9311/9611		-	-	50,000.00	-	-	-	2,100,000.00	100.00%	(2,050,000.00)				0.00
F. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		1,075,776.52	2.61%	51,818.84	0.13%	(1,235,518.75)	-3.00%	7,902.30	0.02%	118,470.18	0.29%	3,661.21	0.01%	41,200,048.36000
Accounts Payable/Def Rev		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	20,414.56	0.29%	0.00	0.00%	7,090,004.86000
TOTAL PRIOR YEAR TRANSACTIONS		1,075,776.52		51,818.84		(1,235,518.75)		7,902.30		98,055.62		3,661.21		34,110,043.50
G. NET INCOME (B - C + D + E + F)		(1,835,502.82)		(10,383,646.09)		(2,406,252.80)		(8,507,353.30)		(2,994,719.26)		33,120,527.81		21,341,101.50
ENDING CASH (A +G)		25,235,443.73		14,851,797.64		12,445,544.84		3,938,191.54		943,472.28		34,064,000.09		34,064,000.08

**HEMET UNIFIED SCHOOL DISTRICT
2011-12 Third Interim**

2012-13 General Fund Cash Flow

		JULY Projected		AUG Projected		SEPT Projected		OCT Projected		NOV Projected		DEC Projected		JAN Projected	
A. BEGINNING CASH		943,472.28		18,089,827.18		14,231,906.80		15,773,112.30		5,370,488.77		1,711,981.11		9,252,929.03	
B. RECEIPTS:															
Revenue Limit															
State Aid 8011	8011	0.00	0.00%	0.00	0.00%	8,926,860.60	11.25%	0.00	0.00%	6,824,088.99	8.60%	6,824,088.99	8.60%	19,043,969.28	24.00%
Property Tax	8020-8089	0.00	0.00%	1,352,816.10	6.11%	1,074,209.44	4.85%	1,056,741.06	4.77%	80,360.55	0.36%	6,845,986.88	30.90%	3,035,147.81	13.70%
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	(16,420.31)	9.76%	2,682.69	-1.59%	2,920.91	-1.74%	2,836.75	-1.69%	5,455.71	-3.24%	(90.33)	0.05%	2,374.58	-1.41%
Federal Revenues	8100-8299	728,000.00	4.55%	118,578.75	0.74%	1,459,698.76	9.12%	(131,335.74)	-0.82%	1,574,702.28	9.84%	598,511.43	3.74%	3,147,490.53	19.66%
Other State Revenues	8300-8599	244,401.48	1.16%	2,091,515.61	9.97%	2,005,418.98	9.56%	817,965.29	3.90%	1,243,742.18	5.93%	966,738.73	4.61%	2,116,390.70	10.08%
Other Local Revenues	8600-8799	97,768.25	0.41%	126,962.00	0.53%	1,200,858.80	5.03%	233,329.25	0.98%	1,436,227.40	6.02%	1,259,206.71	5.27%	3,580,624.79	15.00%
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%	98,018.40	30.00%
TOTAL RECEIPTS		1,053,749.42		3,692,555.15		14,669,967.49		1,979,536.61		11,164,577.11		16,494,442.41		31,024,016.09	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	704,693.02	0.90%	7,596,008.15	9.67%	7,501,803.13	9.55%	7,654,258.50	9.74%	7,546,915.93	9.60%	7,401,949.50	9.42%	7,701,064.40	9.80%
Classified Salaries	2000-2999	1,588,639.37	4.97%	3,143,328.50	9.83%	2,837,419.64	8.87%	2,937,420.07	9.18%	3,324,592.19	10.39%	3,056,424.64	9.56%	2,607,386.66	8.15%
Employee Benefits	3000-3999	1,482,358.60	4.60%	3,385,574.41	10.50%	2,728,935.88	8.46%	2,916,816.25	9.05%	2,994,308.64	9.29%	2,467,185.53	7.65%	2,846,183.02	8.83%
Books & Supplies	4000-4999	676,397.77	9.51%	934,677.27	13.14%	620,765.94	8.72%	513,471.28	7.22%	475,279.40	6.68%	199,806.12	2.81%	572,044.80	8.04%
Services & Operating Expenses	5000-5999	3,127,383.49	14.80%	1,773,028.73	8.39%	1,784,480.50	8.44%	1,260,245.96	5.96%	1,134,569.64	5.37%	430,080.67	2.03%	2,700,186.26	12.78%
Capital Outlays	6000-6999	0.00	0.00%	2,966.20	1.71%	0.00	0.00%	0.00	0.00%	37,077.50	21.39%	0.00	0.00%	7,415.50	4.28%
Other Outgo	7100-7299/7400-7499	261,976.55	5.79%	220,873.33	4.88%	1,323,884.92	29.26%	815,740.76	18.03%	(89,885.06)	-1.99%	388,447.98	8.59%	216,808.18	4.79%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(125,912.40)	24.00%	0.00	0.00%	0.00	0.00%	(125,912.40)	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		7,841,448.80		17,056,456.59		16,671,377.61		16,097,952.82		15,422,858.24		13,817,982.04		16,651,088.82	
D. TAX ANTICIPATION NOTES															
2010-11 Mid Yr TRANS	9640	(2,342,150.00)		(2,912,050.00)		(1,695,800.00)		-		-		-		0.00	
Jul 2011 TRANS	9640	20,000,000.00		-		-		-		-		5,000,000.00		(25,000,000.00)	
2011-12 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00	
TRANS TOTAL		17,657,850.00		(2,912,050.00)		(1,695,800.00)		-		-		5,000,000.00		(25,000,000.00)	
E. INTERFUND LOANS	9311/9611	(2,100,000.00)		-		(200,000.00)		-		200,000.00		(150,000.00)		2,500,000.00	
F. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		10,329,727.40	25.99%	13,134,322.87	33.04%	5,959,355.12	14.99%	7,549,925.68	18.99%	399,773.47	1.01%	14,487.55	0.04%	338,245.90	0.85%
Accounts Payable/Def Rev		1,953,523.12	27.55%	716,291.81	10.10%	520,939.50	7.35%	3,834,133.00	54.08%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL PRIOR YEAR TRANSACTIONS		8,376,204.28		12,418,031.06		5,438,415.62		3,715,792.68		399,773.47		14,487.55		338,245.90	
G. NET INCOME (B - C + D + E + F)		17,146,354.90		(3,857,920.38)		1,541,205.50		(10,402,623.53)		(3,658,507.66)		7,540,947.92		(7,788,826.83)	
ENDING CASH (A +G)		18,089,827.18		14,231,906.80		15,773,112.30		5,370,488.77		1,711,981.11		9,252,929.03		1,464,102.20	

GALAXY

5/23/2012

**HEMET UNIFIED SCHOOL DISTRICT
2011-12 Third Interim**

2012-13 General Fund Cash Flow

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS		TOTAL
A. BEGINNING CASH		1,464,102.20		23,956,186.69		14,400,292.41		11,379,625.55		3,208,466.29		8,086,982.13		943,472.28
B. RECEIPTS:														
Revenue Limit														
State Aid 8011	8011	952,198.46	1.20%	0.00	0.00%	4,681,642.45	5.90%	1,269,597.95	1.60%	0.00	0.00%	30,827,425.28	38.85%	79,349,872.00
Property Tax	8020-8089	0.00	0.00%	0.00	0.00%	2,263,607.68	10.22%	2,127,644.70	9.60%	4,321,557.81	19.50%	(0.03)	0.00%	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%	0.00	0.00%	0.00
Other RL	8091-8099	1,450.24	-0.86%	(33,847.67)	20.11%	1,408.89	-0.84%	1,100.77	-0.65%	(7,526.39)	4.47%	(130,672.84)	77.63%	(168,327.00)
Federal Revenues	8100-8299	2,368,737.10	14.80%	1,906,151.35	11.91%	158,520.45	0.99%	761,081.78	4.75%	2,236,542.03	13.97%	1,079,702.28	6.75%	16,006,381.00
Other State Revenues	8300-8599	1,316,067.00	6.27%	1,270,687.97	6.05%	2,823,893.78	13.46%	672,121.07	3.20%	1,681,808.79	8.01%	3,735,966.42	17.80%	20,986,718.00
Other Local Revenues	8600-8799	1,785,134.66	7.48%	2,937,313.19	12.30%	1,959,337.50	8.21%	1,801,368.07	7.55%	4,508,639.78	18.89%	2,945,562.60	12.34%	23,872,333.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	81,682.00	25.00%	0.00	0.00%	130,691.20	40.00%	16,336.40	5.00%	326,728.00
TOTAL RECEIPTS		6,423,587.46		6,080,304.84		11,970,092.75		6,632,914.34		12,871,713.22		38,474,320.11		162,531,777.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	7,530,840.06	9.58%	7,565,227.87	9.63%	7,591,962.24	9.66%	7,758,033.84	9.87%	1,995,749.38	2.54%	36,830.98	0.05%	78,585,337.00
Classified Salaries	2000-2999	2,889,625.53	9.03%	2,774,717.35	8.67%	2,891,600.56	9.04%	2,346,274.60	7.33%	1,567,932.59	4.90%	22,214.30	0.07%	31,987,576.00
Employee Benefits	3000-3999	2,756,823.09	8.55%	2,754,519.21	8.54%	2,909,749.33	9.03%	2,798,124.74	8.68%	2,397,887.70	7.44%	(197,654.40)	-0.61%	32,240,812.00
Books & Supplies	4000-4999	456,402.91	6.41%	492,913.76	6.93%	345,684.81	4.86%	424,837.21	5.97%	469,166.90	6.59%	934,271.83	13.13%	7,115,720.00
Services & Operating Expenses	5000-5999	1,013,705.80	4.80%	1,673,638.07	7.92%	1,031,649.75	4.88%	1,964,095.66	9.29%	1,611,440.09	7.62%	1,630,297.38	7.71%	21,134,802.00
Capital Outlays	6000-6999	37,077.50	21.38%	12,500.00	7.21%	7,415.50	4.28%	0.00	0.00%	56,357.80	32.52%	12,500.00	7.21%	173,310.00
Other Outgo	7100-7299/7400-7499	266,493.38	5.89%	507,692.48	11.22%	187,673.48	4.15%	144,538.78	3.20%	279,592.21	6.18%	0.01	0.00%	4,523,837.00
Indirect Costs	7300-7399	0.00	0.00%	(125,912.40)	24.00%	0.00	0.00%	(125,912.40)	24.00%	0.00	0.00%	(20,985.40)	4.00%	(524,635.00)
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		14,950,968.27		15,655,296.34		14,965,735.67		15,309,992.43		8,378,126.67		2,417,474.70		175,236,759.00
D. TAX ANTICIPATION NOTES														
2010-11 Mid Yr TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	(6,950,000.00)
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)		(6,950,000.00)
E. INTERFUND LOANS	9311/9611	-	-	-	-	-	-	150,000.00	-	(200,000.00)	100.00%	200,000.00	-	400,000.00
F. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		1,019,465.30	2.56%	19,097.22	0.05%	(25,023.94)	-0.06%	404,756.91	1.02%	601,208.64	1.51%	5,971.22	0.02%	39,751,313.34000
Accounts Payable/Def Rev		0.00	0.00%	0.00	0.00%	0.00	0.00%	48,838.08	0.69%	16,279.35	0.23%	0.00	0.00%	7,090,004.86000
TOTAL PRIOR YEAR TRANSACTIONS		1,019,465.30		19,097.22		(25,023.94)		355,918.83		584,929.29		5,971.22		32,661,308.48
G. NET INCOME (B - C + D+ E + F)		22,492,084.49		(9,555,894.28)		(3,020,666.86)		(8,171,159.26)		4,878,515.84		6,262,816.63		13,406,326.48
ENDING CASH (A +G)		23,956,186.69		14,400,292.41		11,379,625.55		3,208,466.29		8,086,982.13		14,349,798.76		14,349,798.76

GALAXY

5/23/2012

CASH OPTIONS SURVEY

Attachment H

District Name: Hemet USD Contact Name: Pam Buckhout Date: 06/5/12

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>\$2,500,000</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>\$6,965,000</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.

**2011-12
Third Interim
(Year End Projection)
General Fund
SACS Forms**

Business Services

June 5, 2012

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	100,538,409.00	104,998,141.00	65,198,437.96	105,061,782.00	63,641.00	0.1%
2) Federal Revenue		8100-8299	1,235,700.00	1,730,080.00	1,347,736.65	1,730,080.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,712,075.00	13,038,022.00	8,372,915.01	13,038,022.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,620,911.00	4,339,944.00	2,841,152.69	4,339,944.00	0.00	0.0%
5) TOTAL, REVENUES			118,107,095.00	124,106,187.00	77,760,242.31	124,169,828.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	57,100,244.00	59,690,248.00	47,517,362.26	59,690,248.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,982,000.00	13,790,428.00	11,326,603.54	13,790,428.00	0.00	0.0%
3) Employee Benefits		3000-3999	20,226,545.00	20,468,280.00	16,984,556.80	20,468,280.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,409,849.00	2,453,828.00	1,755,596.78	2,153,828.00	300,000.00	12.2%
5) Services and Other Operating Expenditures		5000-5999	14,725,259.00	15,218,380.00	11,785,425.39	15,088,380.00	130,000.00	0.9%
6) Capital Outlay		6000-6999	0.00	358,893.00	238,673.68	358,893.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,000.00	7,000.00	6,949.00	7,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,286,976.00)	(2,059,466.00)	(1,232,517.90)	(2,059,466.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			106,163,921.00	109,927,591.00	88,382,649.55	109,497,591.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,943,174.00	14,178,596.00	(10,622,407.24)	14,672,237.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.01	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,229,906.00	3,600.00	3,600.00	3,600.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	27,050.00	27,050.19	27,050.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,544,671.00)	(11,917,898.00)	(11,582,777.00)	(11,792,898.00)	125,000.00	-1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,774,577.00)	(11,894,448.00)	(11,559,326.80)	(11,769,448.00)		

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)	2,284,148.00	(22,181,734.04)	2,902,789.00		
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	29,969,282.92		30,587,923.92		
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	20,722,673.70		21,459,114.70		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,536,473.00	8,967,000.00		8,849,200.00		
Unassigned/Unappropriated Amount		9790	1,330,495.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	84,703,621.00	88,079,608.00	52,400,255.00	88,143,249.00	63,641.00	0.1%
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)	1,024,593.00	(80,391.00)	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	380,593.00	367,759.00	183,879.44	367,759.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	1,770.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	20,160,519.00	19,683,545.00	13,813,278.68	19,683,545.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,188,448.00	1,142,776.00	1,135,955.80	1,142,776.00	0.00	0.0%
Prior Years' Taxes		8043	3,238,257.00	2,358,797.00	2,357,515.30	2,358,797.00	0.00	0.0%
Supplemental Taxes		8044	193,887.00	124,005.00	117,813.01	124,005.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,813,123.00)	(1,541,560.00)	(1,450,741.71)	(1,541,560.00)	0.00	0.0%
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	110,157,289.00	69,584,318.52	110,220,930.00	63,641.00	0.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(4,499,533.00)	(5,118,307.00)	(4,499,533.00)	(5,118,307.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	347,046.00	392,385.00	446,424.44	392,385.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(473,306.00)	(433,226.00)	(336,757.00)	(433,226.00)	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	3,985.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			100,538,409.00	104,998,141.00	65,198,437.96	105,061,782.00	63,641.00	0.1%
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						
Vocational and Applied Technology Education	3500-3699	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)
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	1,200,000.00	1,694,380.00	1,347,736.65	1,694,380.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,235,700.00	1,730,080.00	1,347,736.65	1,730,080.00	0.00	0.0%
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	3,580,353.00	2,000,902.00	3,580,353.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	230,917.00	230,917.00	230,917.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,405,037.00	2,516,528.00	1,571,782.61	2,516,528.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	7,963,376.00	6,710,224.00	4,569,313.40	6,710,224.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			13,712,075.00	13,038,022.00	8,372,915.01	13,038,022.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	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		
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	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)
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	159,827.58	240,000.00	0.00	0.0%
Interest		8660	210,000.00	153,000.00	138,279.83	153,000.00	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	1,650,292.00	673,915.40	1,650,292.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,520,911.00	2,296,652.00	1,869,074.88	2,296,652.00	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						
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	4,339,944.00	2,841,152.69	4,339,944.00	0.00	0.0%
TOTAL, REVENUES			118,107,095.00	124,106,187.00	77,760,242.31	124,169,828.00	63,641.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	50,181,058.00	51,941,400.00	41,123,411.80	51,941,400.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,071,096.00	1,513,945.00	1,209,721.88	1,513,945.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,847,980.00	6,102,039.00	5,077,074.86	6,102,039.00	0.00	0.0%
Other Certificated Salaries		1900	110.00	132,864.00	107,153.72	132,864.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			57,100,244.00	59,690,248.00	47,517,362.26	59,690,248.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	326,430.00	424,176.00	349,862.32	424,176.00	0.00	0.0%
Classified Support Salaries		2200	3,782,633.00	3,672,443.00	2,965,335.73	3,672,443.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,728,788.00	2,680,152.00	2,244,679.18	2,680,152.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,348,633.00	5,244,677.00	4,332,051.10	5,244,677.00	0.00	0.0%
Other Classified Salaries		2900	1,795,516.00	1,768,980.00	1,434,675.21	1,768,980.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,982,000.00	13,790,428.00	11,326,603.54	13,790,428.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,706,104.00	4,889,449.00	3,889,641.04	4,889,449.00	0.00	0.0%
PERS		3201-3202	2,318,362.00	2,253,917.00	1,846,697.63	2,253,917.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,851,867.00	1,791,974.00	1,417,799.91	1,791,974.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,521,765.00	8,635,326.00	7,331,410.24	8,635,326.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,144,413.00	1,214,614.00	983,910.19	1,214,614.00	0.00	0.0%
Workers' Compensation		3601-3602	1,258,168.00	1,299,029.00	1,040,843.37	1,299,029.00	0.00	0.0%
OPEB, Allocated		3701-3702	133,681.00	138,827.00	115,901.81	138,827.00	0.00	0.0%
OPEB, Active Employees		3751-3752	219,238.00	146,262.00	143,885.12	146,262.00	0.00	0.0%
PERS Reduction		3801-3802	72,947.00	98,882.00	218,879.19	98,882.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	(4,411.70)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			20,226,545.00	20,468,280.00	16,984,556.80	20,468,280.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	30,000.00	222,615.00	150,142.26	222,615.00	0.00	0.0%
Books and Other Reference Materials		4200	3,000.00	23,901.00	20,680.16	23,901.00	0.00	0.0%
Materials and Supplies		4300	2,356,875.00	1,955,703.00	1,402,698.42	1,655,703.00	300,000.00	15.3%
Noncapitalized Equipment		4400	19,974.00	251,609.00	182,075.94	251,609.00	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	2,453,828.00	1,755,596.78	2,153,828.00	300,000.00	12.2%
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	178,543.00	185,904.23	178,543.00	0.00	0.0%
Dues and Memberships		5300	34,999.00	37,744.00	38,357.50	37,744.00	0.00	0.0%
Insurance		5400-5450	800,000.00	826,875.00	792,902.25	826,875.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,145,882.00	4,391,250.00	3,413,512.93	4,261,250.00	130,000.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	822,175.00	946,327.00	692,719.72	946,327.00	0.00	0.0%
Transfers of Direct Costs		5710	900,001.00	1,085,812.00	739,080.95	1,085,812.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(43,353.00)	(49,647.00)	(24,822.92)	(49,647.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,767,867.00	6,768,063.00	5,133,375.01	6,768,063.00	0.00	0.0%
Communications		5900	1,173,029.00	1,033,413.00	814,395.72	1,033,413.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,725,259.00	15,218,380.00	11,785,425.39	15,088,380.00	130,000.00	0.9%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	12,358.00	7,634.98	12,358.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	65,394.00	52,628.77	65,394.00	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	281,141.00	178,409.93	281,141.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	358,893.00	238,673.68	358,893.00	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%
State Special Schools		7130	7,000.00	7,000.00	6,949.00	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	6,949.00	7,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,765,406.00)	(1,571,534.00)	(1,177,443.04)	(1,571,534.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(521,570.00)	(487,932.00)	(55,074.86)	(487,932.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,286,976.00)	(2,059,466.00)	(1,232,517.90)	(2,059,466.00)	0.00	0.0%
TOTAL, EXPENDITURES			106,163,921.00	109,927,591.00	88,382,649.55	109,497,591.00	430,000.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.01	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	0.01	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	3,600.00	3,600.00	3,600.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,229,906.00	3,600.00	3,600.00	3,600.00	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	27,050.00	27,050.19	27,050.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	27,050.00	27,050.19	27,050.00	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	(11,544,671.00)	(11,917,898.00)	(11,582,777.00)	(11,792,898.00)	125,000.00	-1.0%
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			(11,544,671.00)	(11,917,898.00)	(11,582,777.00)	(11,792,898.00)	125,000.00	-1.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(12,774,577.00)	(11,894,448.00)	(11,559,326.80)	(11,769,448.00)	125,000.00	-1.1%

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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	4,499,533.00	5,118,307.00	4,499,533.00	5,118,307.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,742,477.00	19,524,648.00	15,112,624.10	19,524,648.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,372,096.00	8,368,460.00	6,588,542.59	8,368,460.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,800,492.00	21,062,116.00	11,120,883.48	20,682,116.00	(380,000.00)	-1.8%
5) TOTAL, REVENUES			50,414,598.00	54,073,531.00	37,321,583.17	53,693,531.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,054,555.00	18,441,465.00	14,759,756.03	18,441,465.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,722,750.00	16,590,304.00	13,188,561.53	16,590,304.00	0.00	0.0%
3) Employee Benefits		3000-3999	11,303,333.00	11,720,697.00	9,241,490.70	11,720,697.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,335,039.00	6,231,452.00	4,662,734.92	5,576,452.00	655,000.00	10.5%
5) Services and Other Operating Expenditures		5000-5999	4,549,729.00	6,878,379.00	4,870,505.75	6,573,379.00	305,000.00	4.4%
6) Capital Outlay		6000-6999	125,398.00	2,408,693.00	1,441,349.94	2,408,693.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,379,425.00	4,600,289.00	4,335,153.23	4,600,289.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,765,406.00	1,571,534.00	1,177,443.04	1,571,534.00	0.00	0.0%
9) TOTAL, EXPENDITURES			63,235,635.00	68,442,813.00	53,676,995.14	67,482,813.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,821,037.00)	(14,369,282.00)	(16,355,411.97)	(13,789,282.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	303,030.00	326,728.00	172,020.00	326,728.00	0.00	0.0%
b) Transfers Out		7600-7629	100,000.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	917,459.00	524,570.90	917,459.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	11,544,671.00	11,917,898.00	11,582,777.00	11,792,898.00	(125,000.00)	-1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,747,701.00	13,162,085.00	12,279,367.90	13,037,085.00		

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)	(1,207,197.00)	(4,076,044.07)	(752,197.00)		
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	3,244,070.22		3,699,070.22		
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		9740	2,676,921.00	3,244,070.36		3,699,070.36		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.14)		(0.14)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	5,118,307.00	4,499,533.00	5,118,307.00	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%
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	5,118,307.00	4,499,533.00	5,118,307.00	0.00	0.0%
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	3,249,511.00	4,316,857.00	0.00	0.0%
Special Education Discretionary Grants		8182	190,971.00	194,521.00	116,595.00	194,521.00	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	1,090,077.00	660,740.37	1,090,077.00	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	12,237,739.00	10,343,386.05	12,237,739.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	147,435.00	148,167.00	97,812.01	148,167.00	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)
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	1,537,287.00	644,579.67	1,537,287.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			19,742,477.00	19,524,648.00	15,112,624.10	19,524,648.00	0.00	0.0%
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	1,030,170.00	801,320.00	1,030,170.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,293,924.00	2,482,219.00	1,985,775.00	2,482,219.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	491,762.00	501,645.00	390,213.00	501,645.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	379,173.00	501,874.00	53,596.54	501,874.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	114,639.00	137,967.00	187,076.32	137,967.00	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	3,714,585.00	3,170,561.73	3,714,585.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,372,096.00	8,368,460.00	6,588,542.59	8,368,460.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	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	2,258,638.00	268,502.03	2,258,638.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	74,366.00	76,722.56	74,366.00	0.00	0.0%
Transportation Services	7230, 7240	8677	7,697,706.00	8,752,802.00	5,244,033.85	8,372,802.00	(380,000.00)	-4.3%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) A		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	498,063.00	1,286,334.00	644,416.04	1,286,334.00	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	8,354,723.00	8,689,976.00	4,887,209.00	8,689,976.00	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	21,062,116.00	11,120,883.48	20,682,116.00	(380,000.00)	-1.8%
TOTAL, REVENUES			50,414,598.00	54,073,531.00	37,321,583.17	53,693,531.00	(380,000.00)	-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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,342,419.00	14,099,446.00	11,327,595.87	14,099,446.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,395,205.00	3,046,628.00	2,337,558.62	3,046,628.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,021,813.00	958,966.00	801,736.71	958,966.00	0.00	0.0%
Other Certificated Salaries		1900	295,118.00	336,425.00	292,864.83	336,425.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,054,555.00	18,441,465.00	14,759,756.03	18,441,465.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,856,350.00	5,265,333.00	4,126,758.45	5,265,333.00	0.00	0.0%
Classified Support Salaries		2200	7,781,856.00	8,365,207.00	6,636,024.88	8,365,207.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	600,785.00	612,281.00	511,323.40	612,281.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	882,084.00	829,932.00	677,677.37	829,932.00	0.00	0.0%
Other Classified Salaries		2900	1,601,675.00	1,517,551.00	1,236,777.43	1,517,551.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,722,750.00	16,590,304.00	13,188,561.53	16,590,304.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,431,880.00	1,517,793.50	1,164,861.69	1,517,793.50	0.00	0.0%
PERS		3201-3202	2,515,755.00	2,690,300.00	2,078,792.88	2,690,300.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,484,113.00	1,510,267.50	1,128,336.41	1,510,267.50	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,299,612.00	4,396,558.00	3,607,153.55	4,396,558.00	0.00	0.0%
Unemployment Insurance		3501-3502	543,827.00	570,065.00	449,622.41	570,065.00	0.00	0.0%
Workers' Compensation		3601-3602	597,862.00	618,741.00	490,509.77	618,741.00	0.00	0.0%
OPEB, Allocated		3701-3702	57,776.00	57,994.00	45,057.00	57,994.00	0.00	0.0%
OPEB, Active Employees		3751-3752	150,564.00	128,746.00	98,998.77	128,746.00	0.00	0.0%
PERS Reduction		3801-3802	221,944.00	229,857.00	177,783.48	229,857.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	375.00	374.74	375.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,303,333.00	11,720,697.00	9,241,490.70	11,720,697.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	611,641.00	461,097.00	306,112.95	306,097.00	155,000.00	33.6%
Books and Other Reference Materials		4200	10,500.00	14,465.00	6,423.40	14,465.00	0.00	0.0%
Materials and Supplies		4300	4,073,021.00	4,977,278.00	3,814,655.54	4,477,278.00	500,000.00	10.0%
Noncapitalized Equipment		4400	2,629,877.00	771,437.00	535,543.03	771,437.00	0.00	0.0%
Food		4700	10,000.00	7,175.00	0.00	7,175.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,335,039.00	6,231,452.00	4,662,734.92	5,576,452.00	655,000.00	10.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,369,490.00	1,399,843.00	1,035,921.97	1,274,843.00	125,000.00	8.9%
Travel and Conferences		5200	152,030.00	263,579.00	216,807.18	263,579.00	0.00	0.0%
Dues and Memberships		5300	14,200.00	9,619.00	8,600.67	9,619.00	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	83,636.00	56,018.89	83,636.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	792,476.00	704,700.00	478,526.02	704,700.00	0.00	0.0%
Transfers of Direct Costs		5710	(900,001.00)	(1,085,812.00)	(739,080.95)	(1,085,812.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,100.00)	(40,225.00)	(34,114.77)	(40,225.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,037,138.00	5,479,856.00	3,813,793.28	5,299,856.00	180,000.00	3.3%
Communications		5900	45,000.00	63,183.00	34,033.46	63,183.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,549,729.00	6,878,379.00	4,870,505.75	6,573,379.00	305,000.00	4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	63,627.00	52,837.69	63,627.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,498.00	19,183.00	8,393.02	19,183.00	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	2,320,582.00	1,374,818.53	2,320,582.00	0.00	0.0%
Equipment Replacement		6500	0.00	5,301.00	5,300.70	5,301.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			125,398.00	2,408,693.00	1,441,349.94	2,408,693.00	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%
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	2,559,167.00	2,294,599.96	2,559,167.00	0.00	0.0%
Other Debt Service - Principal		7439	1,767,888.00	2,041,122.00	2,040,553.27	2,041,122.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,379,425.00	4,600,289.00	4,335,153.23	4,600,289.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,765,406.00	1,571,534.00	1,177,443.04	1,571,534.00	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			1,765,406.00	1,571,534.00	1,177,443.04	1,571,534.00	0.00	0.0%
TOTAL, EXPENDITURES			63,235,635.00	68,442,813.00	53,676,995.14	67,482,813.00	960,000.00	1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	326,728.00	172,020.00	326,728.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			303,030.00	326,728.00	172,020.00	326,728.00	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	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	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		
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	917,459.00	524,570.90	917,459.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	917,459.00	524,570.90	917,459.00	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	11,544,671.00	11,917,898.00	11,582,777.00	11,792,898.00	(125,000.00)	-1.0%
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			11,544,671.00	11,917,898.00	11,582,777.00	11,792,898.00	(125,000.00)	-1.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			11,747,701.00	13,162,085.00	12,279,367.90	13,037,085.00	125,000.00	-0.9%

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	105,037,942.00	110,116,448.00	69,697,970.96	110,180,089.00	63,641.00	0.1%
2) Federal Revenue		8100-8299	20,978,177.00	21,254,728.00	16,460,360.75	21,254,728.00	0.00	0.0%
3) Other State Revenue		8300-8599	21,084,171.00	21,406,482.00	14,961,457.60	21,406,482.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,421,403.00	25,402,060.00	13,962,036.17	25,022,060.00	(380,000.00)	-1.5%
5) TOTAL, REVENUES			168,521,693.00	178,179,718.00	115,081,825.48	177,863,359.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	75,154,799.00	78,131,713.00	62,277,118.29	78,131,713.00	0.00	0.0%
2) Classified Salaries		2000-2999	29,704,750.00	30,380,732.00	24,515,165.07	30,380,732.00	0.00	0.0%
3) Employee Benefits		3000-3999	31,529,878.00	32,188,977.00	26,226,047.50	32,188,977.00	0.00	0.0%
4) Books and Supplies		4000-4999	9,744,888.00	8,685,280.00	6,418,331.70	7,730,280.00	955,000.00	11.0%
5) Services and Other Operating Expenditures		5000-5999	19,274,988.00	22,096,759.00	16,655,931.14	21,661,759.00	435,000.00	2.0%
6) Capital Outlay		6000-6999	125,398.00	2,767,586.00	1,680,023.62	2,767,586.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,386,425.00	4,607,289.00	4,342,102.23	4,607,289.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(521,570.00)	(487,932.00)	(55,074.86)	(487,932.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			169,399,556.00	178,370,404.00	142,059,644.69	176,980,404.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(877,863.00)	(190,686.00)	(26,977,819.21)	882,955.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	303,030.00	326,728.00	172,020.01	326,728.00	0.00	0.0%
b) Transfers Out		7600-7629	1,329,906.00	3,600.00	3,600.00	3,600.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	944,509.00	551,621.09	944,509.00	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			(1,026,876.00)	1,267,637.00	720,041.10	1,267,637.00		

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)	1,076,951.00	(26,257,778.11)	2,150,592.00		
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	33,213,353.14		34,286,994.14		
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		9740	2,676,921.00	3,244,070.36		3,699,070.36		
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	20,722,673.70		21,459,114.70		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,536,473.00	8,967,000.00		8,849,200.00		
Unassigned/Unappropriated Amount		9790	1,330,495.00	(0.14)		(0.14)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	84,703,621.00	88,079,608.00	52,400,255.00	88,143,249.00	63,641.00	0.1%
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)	1,024,593.00	(80,391.00)	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	380,593.00	367,759.00	183,879.44	367,759.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	1,770.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	20,160,519.00	19,683,545.00	13,813,278.68	19,683,545.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,188,448.00	1,142,776.00	1,135,955.80	1,142,776.00	0.00	0.0%
Prior Years' Taxes		8043	3,238,257.00	2,358,797.00	2,357,515.30	2,358,797.00	0.00	0.0%
Supplemental Taxes		8044	193,887.00	124,005.00	117,813.01	124,005.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,813,123.00)	(1,541,560.00)	(1,450,741.71)	(1,541,560.00)	0.00	0.0%
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	110,157,289.00	69,584,318.52	110,220,930.00	63,641.00	0.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(4,499,533.00)	(5,118,307.00)	(4,499,533.00)	(5,118,307.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	4,499,533.00	5,118,307.00	4,499,533.00	5,118,307.00	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%
PERS Reduction Transfer		8092	347,046.00	392,385.00	446,424.44	392,385.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(473,306.00)	(433,226.00)	(336,757.00)	(433,226.00)	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	3,985.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			105,037,942.00	110,116,448.00	69,697,970.96	110,180,089.00	63,641.00	0.1%
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	3,249,511.00	4,316,857.00	0.00	0.0%
Special Education Discretionary Grants		8182	190,971.00	194,521.00	116,595.00	194,521.00	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	1,090,077.00	660,740.37	1,090,077.00	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	12,237,739.00	10,343,386.05	12,237,739.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	147,435.00	148,167.00	97,812.01	148,167.00	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)
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	3,231,667.00	1,992,316.32	3,231,667.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			20,978,177.00	21,254,728.00	16,460,360.75	21,254,728.00	0.00	0.0%
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	1,030,170.00	801,320.00	1,030,170.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,293,924.00	2,482,219.00	1,985,775.00	2,482,219.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	491,762.00	501,645.00	390,213.00	501,645.00	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	3,343,662.00	3,580,353.00	2,000,902.00	3,580,353.00	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	230,917.00	230,917.00	230,917.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	2,784,210.00	3,018,402.00	1,625,379.15	3,018,402.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	114,639.00	137,967.00	187,076.32	137,967.00	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	10,424,809.00	7,739,875.13	10,424,809.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			21,084,171.00	21,406,482.00	14,961,457.60	21,406,482.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	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	2,258,638.00	268,502.03	2,258,638.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	159,827.58	240,000.00	0.00	0.0%
Interest		8660	210,000.00	153,000.00	138,279.83	153,000.00	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	74,366.00	76,722.56	74,366.00	0.00	0.0%
Transportation Services	7230, 7240	8677	7,697,706.00	8,752,802.00	5,244,033.85	8,372,802.00	(380,000.00)	-4.3%
Interagency Services	All Other	8677	650,000.00	1,650,292.00	673,915.40	1,650,292.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,018,974.00	3,582,986.00	2,513,490.92	3,582,986.00	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	8,354,723.00	8,689,976.00	4,887,209.00	8,689,976.00	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	25,402,060.00	13,962,036.17	25,022,060.00	(380,000.00)	-1.5%
TOTAL, REVENUES			168,521,693.00	178,179,718.00	115,081,825.48	177,863,359.00	(316,359.00)	-0.2%

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 (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	63,523,477.00	66,040,846.00	52,451,007.67	66,040,846.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,466,301.00	4,560,573.00	3,547,280.50	4,560,573.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,869,793.00	7,061,005.00	5,878,811.57	7,061,005.00	0.00	0.0%
Other Certificated Salaries		1900	295,228.00	469,289.00	400,018.55	469,289.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			75,154,799.00	78,131,713.00	62,277,118.29	78,131,713.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,182,780.00	5,689,509.00	4,476,620.77	5,689,509.00	0.00	0.0%
Classified Support Salaries		2200	11,564,489.00	12,037,650.00	9,601,360.61	12,037,650.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,329,573.00	3,292,433.00	2,756,002.58	3,292,433.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,230,717.00	6,074,609.00	5,009,728.47	6,074,609.00	0.00	0.0%
Other Classified Salaries		2900	3,397,191.00	3,286,531.00	2,671,452.64	3,286,531.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			29,704,750.00	30,380,732.00	24,515,165.07	30,380,732.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,137,984.00	6,407,242.50	5,054,502.73	6,407,242.50	0.00	0.0%
PERS		3201-3202	4,834,117.00	4,944,217.00	3,925,490.51	4,944,217.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,335,980.00	3,302,241.50	2,546,136.32	3,302,241.50	0.00	0.0%
Health and Welfare Benefits		3401-3402	12,821,377.00	13,031,884.00	10,938,563.79	13,031,884.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,688,240.00	1,784,679.00	1,433,532.60	1,784,679.00	0.00	0.0%
Workers' Compensation		3601-3602	1,856,030.00	1,917,770.00	1,531,353.14	1,917,770.00	0.00	0.0%
OPEB, Allocated		3701-3702	191,457.00	196,821.00	160,958.81	196,821.00	0.00	0.0%
OPEB, Active Employees		3751-3752	369,802.00	275,008.00	242,883.89	275,008.00	0.00	0.0%
PERS Reduction		3801-3802	294,891.00	328,739.00	396,662.67	328,739.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	375.00	(4,036.96)	375.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,529,878.00	32,188,977.00	26,226,047.50	32,188,977.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	641,641.00	683,712.00	456,255.21	528,712.00	155,000.00	22.7%
Books and Other Reference Materials		4200	13,500.00	38,366.00	27,103.56	38,366.00	0.00	0.0%
Materials and Supplies		4300	6,429,896.00	6,932,981.00	5,217,353.96	6,132,981.00	800,000.00	11.5%
Noncapitalized Equipment		4400	2,649,851.00	1,023,046.00	717,618.97	1,023,046.00	0.00	0.0%
Food		4700	10,000.00	7,175.00	0.00	7,175.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,744,888.00	8,685,280.00	6,418,331.70	7,730,280.00	955,000.00	11.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,369,490.00	1,399,843.00	1,035,921.97	1,274,843.00	125,000.00	8.9%
Travel and Conferences		5200	276,689.00	442,122.00	402,711.41	442,122.00	0.00	0.0%
Dues and Memberships		5300	49,199.00	47,363.00	46,958.17	47,363.00	0.00	0.0%
Insurance		5400-5450	800,000.00	826,875.00	792,902.25	826,875.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,205,378.00	4,474,886.00	3,469,531.82	4,344,886.00	130,000.00	2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,614,651.00	1,651,027.00	1,171,245.74	1,651,027.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(63,453.00)	(89,872.00)	(58,937.69)	(89,872.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,805,005.00	12,247,919.00	8,947,168.29	12,067,919.00	180,000.00	1.5%
Communications		5900	1,218,029.00	1,096,596.00	848,429.18	1,096,596.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,274,988.00	22,096,759.00	16,655,931.14	21,661,759.00	435,000.00	2.0%

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	75,985.00	60,472.67	75,985.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,498.00	84,577.00	61,021.79	84,577.00	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	2,601,723.00	1,553,228.46	2,601,723.00	0.00	0.0%
Equipment Replacement		6500	0.00	5,301.00	5,300.70	5,301.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			125,398.00	2,767,586.00	1,680,023.62	2,767,586.00	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%
State Special Schools		7130	7,000.00	7,000.00	6,949.00	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	2,559,167.00	2,294,599.96	2,559,167.00	0.00	0.0%
Other Debt Service - Principal		7439	1,767,888.00	2,041,122.00	2,040,553.27	2,041,122.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,386,425.00	4,607,289.00	4,342,102.23	4,607,289.00	0.00	0.0%
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)	(487,932.00)	(55,074.86)	(487,932.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(521,570.00)	(487,932.00)	(55,074.86)	(487,932.00)	0.00	0.0%
TOTAL, EXPENDITURES			169,399,556.00	178,370,404.00	142,059,644.69	176,980,404.00	1,390,000.00	0.8%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.01	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	326,728.00	172,020.00	326,728.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			303,030.00	326,728.00	172,020.01	326,728.00	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	3,600.00	3,600.00	3,600.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,329,906.00	3,600.00	3,600.00	3,600.00	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	944,509.00	551,621.09	944,509.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	944,509.00	551,621.09	944,509.00	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		
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)	1,267,637.00	720,041.10	1,267,637.00	0.00	0.0%