



# 2012-13

**First Interim Report**  
For the Period Ending October 31, 2012

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**Business Services**  
December 11, 2012

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This and other financial and budget documents of the Hemet Unified School District are available at:

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

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# Financial Outlook (LAO)

The Legislative Analyst's Office (LAO) annual California's Fiscal Outlook report was released on November 14, 2012. In this report, the LAO was cautiously optimistic on the state of California's economy over the next several years. With the passage of Proposition 30 in November, the state is expected to take in sufficient new revenues to potentially eliminate the budget shortfalls it has faced over the past decade. The LAO anticipates the state's 2012-13 General Fund revenues will be approximately \$1.9 billion less than projected expenses by year-end. This is a significant drop from the \$20 billion budget shortfalls that the state faced just a few years ago.

The growth in revenues over the next few years from Prop 30, as well as an improving economy, are expected to exceed the growth in expenditures and the state may actually begin to see budget surpluses. The LAO projects a \$1 billion surplus by 2014-15 that grows to more than \$9 billion by 2017-18.

The budget surpluses are dependent on several assumptions that must be realized during the forecast period. Steady growth in housing, income, and the stock markets are assumed. Should housing or income growth be slower than projected, it could eliminate a large portion of the forecasted surplus. The stock market also remains volatile and could not perform as well as anticipated. Another risk to the LAO's forecast is the federal fiscal cliff. Failure to resolve the fiscal cliff could result in an economic recession, lowering state revenues by \$11 billion.

The LAO's projection assumes no cost of living (COLA) increases or adjustments for inflation to state expenditures. It also does not include any transfers into the budget stabilization account (BSA). Proposition 58, approved in 2004, requires the state to transfer three percent of its general fund revenues into the BSA. Transfers into this account have been suspended since 2008-09. Finally, beyond the period of the LAO's projections, the expiration of the temporary Prop 30 tax increases and resulting loss of revenues will need to be addressed. The sales tax component of Prop 30 expires at the end of 2016 and the increase on personal income tax is only in effect through 2018.

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

(In Millions, Includes Education Protection Account)

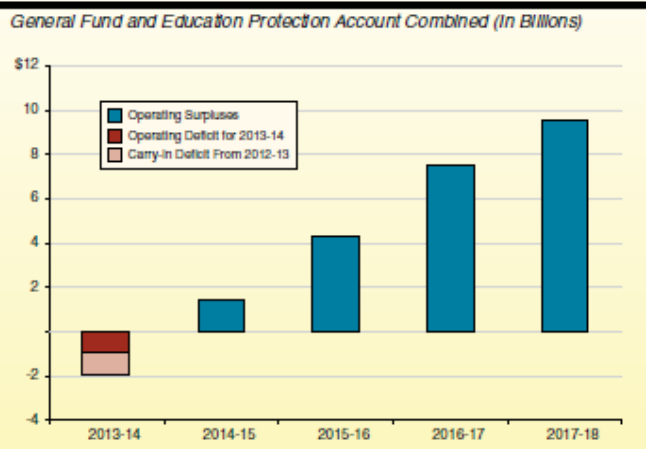
	2011-12	2012-13	2013-14
Prior-year fund balances	-\$1,285	-\$1,885	-\$224
Revenues and transfers	86,482	95,610	96,743
Expenditures	87,082	93,950	97,679
Ending fund balance	-\$1,885	-\$224	-\$1,160
Encumbrances	719	719	719
<b>Reserve*</b>	<b>-\$2,604</b>	<b>-\$943</b>	<b>-\$1,879</b>

\* Special Fund for Economic Uncertainties. Assumes no transfers to the state's Budget Stabilization Account.



Taylor, M/ The 2013-14 Budget: *California's Fiscal Outlook*, (November 2012) from: <http://www.lao.ca.gov/reports/2012/bud/fiscal-outlook/fiscal-outlook-2012.pdf>

**Figure 2**  
**Forecasted Operating Surpluses Beginning in 2014-15**



Taylor, M/ The 2013-14 Budget: *California's Fiscal Outlook*, (November 2012) from: <http://www.lao.ca.gov/reports/2012/bud/fiscal-outlook/fiscal-outlook-2012.pdf>

For K-14 education, the LAO projects Prop 98 funding to increase by almost four percent between 2012-13 and 2017-18. Paying down deferrals would be the primary target of the increase in revenue to schools. The legislature may also want to address restoration of base reductions, making-up lost COLA adjustments, equalizing per-pupil spending, and the weighted student formula proposal.



# Executive Summary

## BACKGROUND

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

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

## FISCAL OVERVIEW

For the 2012-13 school year, student enrollment has declined from the prior year. Excluding charter and non-public school students, the official enrollment count for October 2012 is preliminarily reported at 21,136 for the fall CalPADS submission. This is a loss of 275 students from 2011-12 CALPADS numbers and 87 students less than projected in the district's 2012-13 adopted budget. A portion of this year's decline is attributed to continued expansion of area charter schools, including the Western Center Academy where enrollment increased by nearly 55 students. While enrollment is lower than projected, it will not have a significant impact on current year revenue. Because attendance is below 2011-12 levels, Hemet will be able to base its funding on prior year average daily attendance (ADA).



The district adopted its 2012-13 budget in mid-June, prior to voter approval of Proposition 30, the Education Protection Act (EPA). The enacted state budget included provisions to impose a per ADA cut of approximately \$441 to Prop 98 revenues if voters did not approve the tax increase proposition. Because Prop 30 had not yet become law, Hemet Unified included the per ADA cut in its adopted budget. The district's adopted budget also included a deficit factor of 22.272% applied to revenue limit funding. The passage of Prop 30 in November eliminated the projected \$441 per ADA reduction to funding. Prop 98 disbursements are reduced by the projected EPA funding until June. At that time the state will tally its Prop 30 receipts. Should receipts fall short of projections, some Prop 30/EPA revenues may not be distributed to schools until July 2013.

In the spring of 2012, in anticipation of continued deficits in state funding and potential further reductions, the district's two bargaining units agreed to continue six furlough days for all bargaining units and pay rate reductions for classified employees. The total savings to the general fund for the six day work year and pay rate reduction is approximately \$4.5 million.

Between July 1 and October 31, 2012, general fund federal revenues were increased by \$1.75 million. The increase was for prior year unspent balances with \$1 million of the total increase attributed to Title I. The remaining \$0.75 million was distributed among other Title programs. State revenues were increased by approximately \$100,000 for adjustments to current year award amounts in various programs. Local restricted revenues were increased by a total of \$100,000 from adopted budget amounts for carry over balances and adjustments to current year awards.

Expenses during the same period were increased by \$2.7 million with a majority of the increase budgeted in the books and supplies category. The increase is related to budgeting of carry over balances and allocation



of ending balance amounts in restricted programs. As a condition of many grants, including Title I and EIA, carry over balances must be re-allocated and distributed to sites each year. Initial plans for the carry over funds include purchase of computers to replace outdated equipment.

The primary budget revision for the First Interim reporting period is the addition of \$7.7 million in revenue limit funding due to the passage of Prop 30. The total Prop 30 increase amounted to \$9 million. This increase was off-set by reductions related to various adjustments to the revenue limit calculation for unemployment, PERS costs and the district's prior year ADA.

Other increases in revenue for the First Interim report include \$600,000 in state funding, primarily related to the Mandated Cost Block Grant, and \$2.75 million in local revenue. Local revenue increases include \$1.3 million for a grant from EMWD to purchase buses and \$1.5 million for new transportation contracts and E-Rate related reimbursements. Another \$563,000 was added to the other sources revenue category for lease proceeds related to the purchase of additional buses to fulfill new contract agreements.

A decrease to restricted federal revenues of \$216,200 is proposed to correspond with reductions to projected expenditures.

First Interim expenditure budget adjustments total \$1.7 million and are almost entirely in the capital equipment category for bus purchases.

Expense budgets, in most cases, have been revised to cover potential obligations based on current trends, encumbrances and vacant positions. In the case of some categorical programs in the restricted general fund, expense budgets equate to the full grant award though that amount may not be fully expended in the current year. Some grants or entitlements, such as Title I and EIA, require the grantee to budget and make available the full award amount, even though the funds may not be fully expended in the current year. Expenditure trends, as well as position vacancies, will be re-assessed in the Second Interim report and budgets will be revised as necessary.

The changes to both revenue and expenditure budgets at First Interim add \$9.7 million to the combined general fund ending balance. At this time, the ending balance is projected to be \$31.9 million. The district started the year on solid financial ground and therefore, will be able to meet its board authorized 5% reserve level for 2012-13.

Multi-year projections in this report address the impact of on-going deficits in state funding on the district's general fund ending balance. The multi-year projections show the district may need to continue with furlough days and salary roll-backs or implement other expenditure reductions over the next two years if it is to maintain its 5% reserve through 2014-15. The district has used assumptions for cost-of-living adjustments (COLA) and deficits to state revenues recommended by School Services of California and the Riverside County Office of Education.

## FIRST INTERIM SUMMARY

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

- Revenue limit funding increases by \$7.69 million
- Federal, state and local revenue increase \$3.13 million
- Transfers In/Other Sources increase by \$0.56 million
- Expenditures increase by \$1.69 million
- No change to Transfers Out/Other Uses
- No change to Contributions from the Unrestricted General Fund to restricted resources
- The Combined General Fund ending balance is projected to increase by \$ 9.69 million

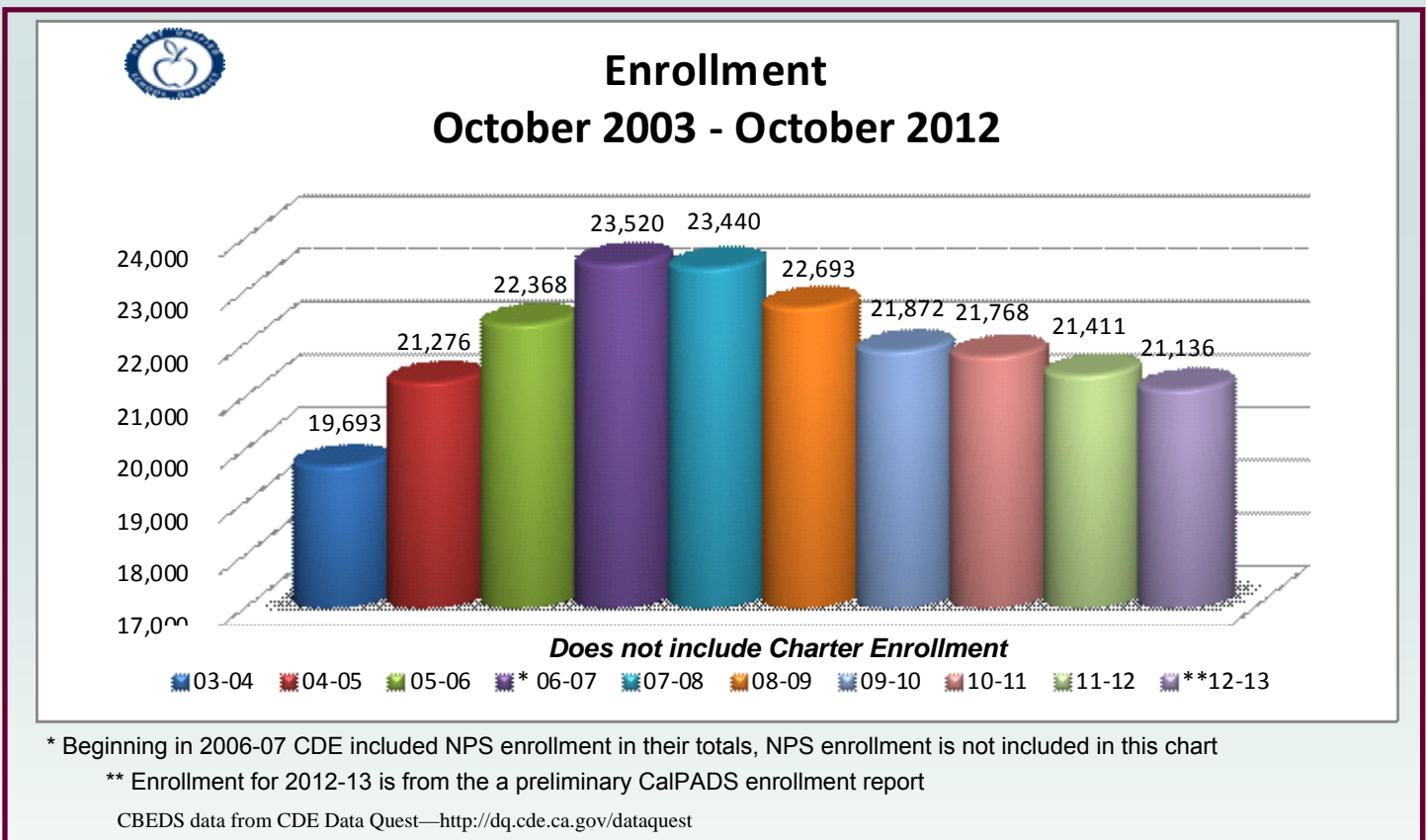
<b>Combined General Fund</b>	<b>Millions</b>
Revenue Limit	\$ 7.69
Federal, State, and Local Revenue	3.13
Sources/Transfers In	0.56
<b>Change in Revenue</b>	<b>\$ 11.38</b>
<b>Change in Expenditures/Uses</b>	<b>\$ 1.69</b>
<b>Change in Fund Balance (Revenue minus Expenses)</b>	<b>\$ 9.69</b>



# ENROLLMENT AND ADA

Hemet Unified's preliminary CALPADS student enrollment for October 2012 is reported at 21,136, a loss of 275 students from 2011-12. A decline of 188 students was originally projected for 2012-13 in the district's adopted budget. This is the sixth consecutive year of enrollment decline. Since 2006-07, the district has seen enrollment shrink by 2,372 students or more than 10 percent. Since the first week in October when CALPADS numbers were reported, the district's weekly enrollment reports show a loss of another 110 students.

Continued attention to student attendance through incentive programs and Saturday School has brought the district-wide average daily attendance (ADA) rate to approximately 95.0% in the last few years. The increased attendance rate will enhance revenue generated by ADA. Excluding charter school and county ADA, the district's 2012-13 P-2 ADA is currently projected at 20,055. For funding purposes the prior year's P-2 ADA is used to calculate the district's revenue limit dollars for 2012-13. Prior year ADA used for 2012-13 revenue limit funding is 20,242. The district's actual 2011-12 P-2 ADA is adjusted for current year funding purposes by students transferring in and out of charter schools, and some special education related attendance that is reported on an annual basis.





# General Fund

## FIRST INTERIM BUDGET REVISIONS

### UNRESTRICTED GENERAL FUND

#### Revenues

Hiemet Unified School District's unrestricted general fund revenues were projected to be \$113.6 million at October 31. Unrestricted general fund revenues in the First Interim report are estimated to increase by \$9.8 million for a new budgeted total of \$123.3 million.

Unrestricted general fund revenue limit sources are projected to total \$103.9 million. An increase of \$7.6 million is projected in the First Interim report. The increase is made up of \$9.0 million for a Proposition 30 revenue, off-set by decreases for miscellaneous adjustments in various components of the revenue limit calculation and adjustments to prior year ADA. First Interim revenue limit projections include \$23.4 million in Education Protection Act funding from Proposition 30. Revenue limit budget amounts also include a transfer out of \$5.3 million to restricted resources for special education students, \$20.9 million in local property tax revenues, \$430,000 in property tax receipts transferred out to charter schools and other components.

There is no change projected for unrestricted federal revenues which total \$1.44 million. Other state revenues show an increase of \$0.59 million to a revised budgeted amount of \$13.13 million. The increase is for the Mandated Cost Block Grant and E-Rate reimbursements. Local revenues in the unrestricted general fund are projected to be \$4.9 million. This is a \$1.5 million increase from the previously budgeted amount. The increase is for transportation contracts and field trip revenues from other districts.

#### Expenditures

Budgeted expenditures in the unrestricted general fund as of October 31 totaled \$112.0 million, an increase of \$1.0 million from the original budget adopted in June. This initial increase was for prior year carry over balances for site lottery and MAA allocations and Advanced Path contract payments. For the First Interim budget revisions, staff is proposing to increase expenditures slightly by \$70,053 for supplies and services.

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

	Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
a <b>Beginning Balance</b>	\$ 31,132,054	\$ 31,128,332	\$ -	\$ 31,128,332
b Revenues/Sources/ Contributions	\$ 99,368,248	\$ 99,437,526	\$ 9,766,991	\$ 109,204,517
c Expenses/Uses	\$ 110,975,907	\$ 111,960,572	\$ 70,053	\$ 112,030,625
d (b-c) <b>Excess/(Deficit)</b>	\$ (11,607,659)	\$ (12,523,046)	\$ 9,696,938	\$ (2,826,108)
e (a+d) <b>Ending Balance</b>	\$ 19,524,395	\$ 18,605,286	\$ 9,696,938	\$ 28,302,224
Assignments/ Commitments	\$ 19,524,395	\$ 18,605,286	\$ 9,696,938	\$ 28,302,224
<b>Unassigned Balance</b>	\$ -	\$ -	\$ -	\$ -



## Sources/Uses/Contributions

No changes are currently proposed to budget amounts in the Other Financing Sources/Uses expenditure category, including contributions to other funds or restricted resources.

### Unrestricted Ending Balance

Budgeted expenditures exceed budgeted revenues in the unrestricted general fund. However, the combined changes to revenues, expenditures, and other sources/uses reduced deficit spending from \$12.5 million as of October 31 to just \$2.8 million. The unrestricted general fund ending balance is projected to be \$28.3 million at year-end. The ending fund balance is made up of \$8.99 million for economic uncertainties, \$279,609 for stores and revolving cash, and \$2.60 million for various carry over accounts. \$16.4 million in fund balance reserves are set aside to cover deficit spending over the next two years.

## RESTRICTED GENERAL FUND

### Revenue

Hemet Unified School District's restricted general fund revenues in the First Interim projection are anticipated to total \$51.7 million. The budget for restricted revenues is being increased by \$1.06 million. The



budget changes at First Interim include a decrease to federal revenues to reduce them to correspond with anticipated expenditures. No change is currently projected to budgeted amounts in the Other State Revenue category. Finally, a budget increase of \$1.27 million in local revenues is projected, including \$1.225 million for a grant from South Coast Air Quality District to replace diesel fuel buses with those that run on compressed natural gas (CNG). The remaining increase is for miscellaneous transportation revenues.

### Expenditures

Budgets for restricted general fund expenditures show an increase of approximately \$1.62 million for the First Interim. An increase of \$1.8 million in capital equipment for bus purchases is off-set by \$244,000 in reductions to various expenditure categories.

## Other Sources/Uses/Contributions

\$562,808 has been added to the budget in the Other Sources category for lease revenues related to the purchase of new buses for transportation. The lease costs are covered by contract agreements with other districts. No change is proposed at this time in Contributions from the unrestricted general fund to restricted resources.



## Restricted Ending Balance

The beginning fund balance in the restricted general fund is \$4.3 million and expenses are projected to exceed revenues by \$724,088. The ending balance is estimated to be \$3.6 million with the 2012-13 First Interim budget revisions.

Currently, the ending fund balance in the restricted general fund is made up of projected amounts in the programs listed below:

Medi-Cal Reimbursements	\$ 119,487
Restricted Lottery	\$ 839,374
Special Education—Low Incidence Equipment	\$ 133,406
Special Education—Mental Health Services	\$ 965,923
Economic Impact Aid (EIA)	<u>\$1,551,094</u>
<b>Total</b>	<b><u>\$3,609,284</u></b>

	Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
a <b>Beginning Balance</b>	\$ 4,139,134	\$ 4,333,372	\$ -	\$ 4,333,372
b Revenues/Sources/ Contributions	\$ 63,351,040	\$ 65,133,020	\$ 1,620,183	\$ 66,753,203
c Expenses/Uses	\$ 64,153,058	\$ 65,857,108	\$ 1,620,183	\$ 67,477,291
d (b-c) <b>Excess/(Deficit)</b>	\$ (802,018)	\$ (724,088)	\$ -	\$ (724,088)
e (a+d) <b>Ending Balance</b>	\$ 3,337,116	\$ 3,609,284	\$ -	\$ 3,609,284
Legally Restricted/ Assignments	\$ 3,337,116	\$ 3,609,284	\$ -	\$ 3,609,284
<b>Unassigned Balance</b>	\$ -	\$ -	\$ -	\$ -



## COMBINED GENERAL FUND ENDING FUND BALANCE

As indicated in the table below, the district's adopted budget originally anticipated a beginning fund balance for the Combined General Fund of \$35.27 million for the 2012-13 fiscal year. Expenditures were expected to exceed revenues by \$1.9 million for a deficit of \$12.4 million. These balances were based on projections formulated before the close of the 2011-12 fiscal year and prior to the state's enacted budget approved in late June 2012. The First Interim report shows that after all 2011-12 transactions had been accounted for, the General Fund beginning balance increased only slightly from the adopted budget estimates to \$35.46 million.

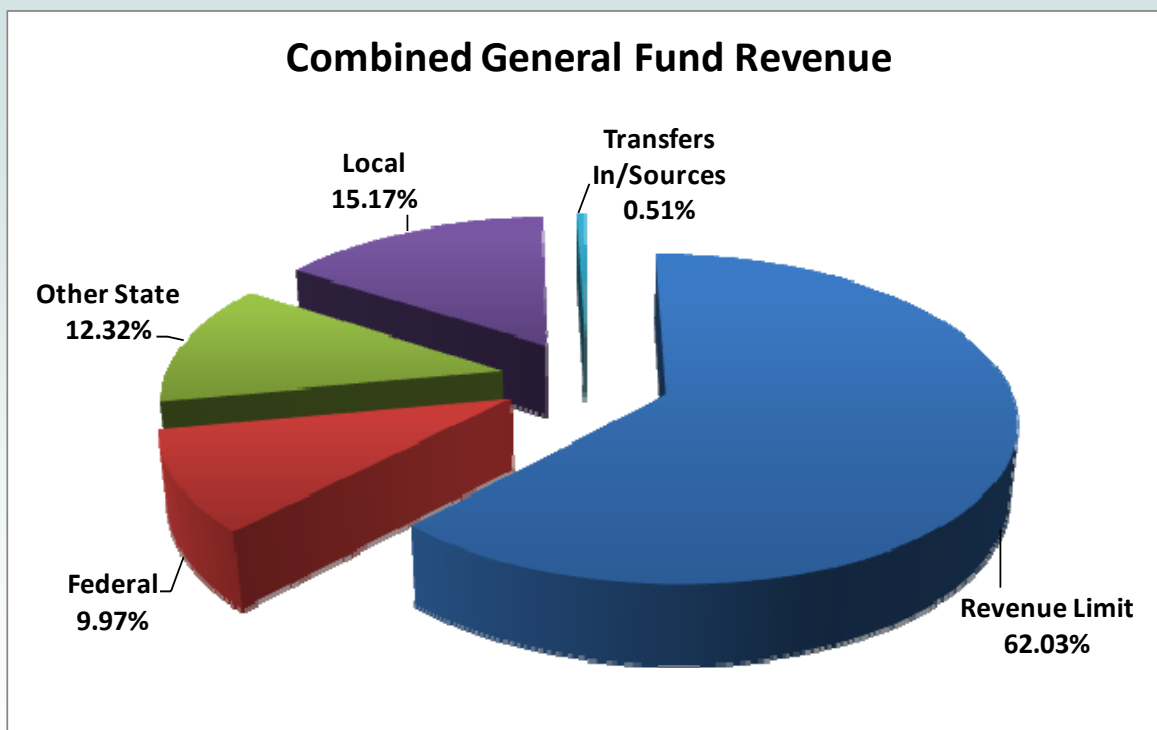
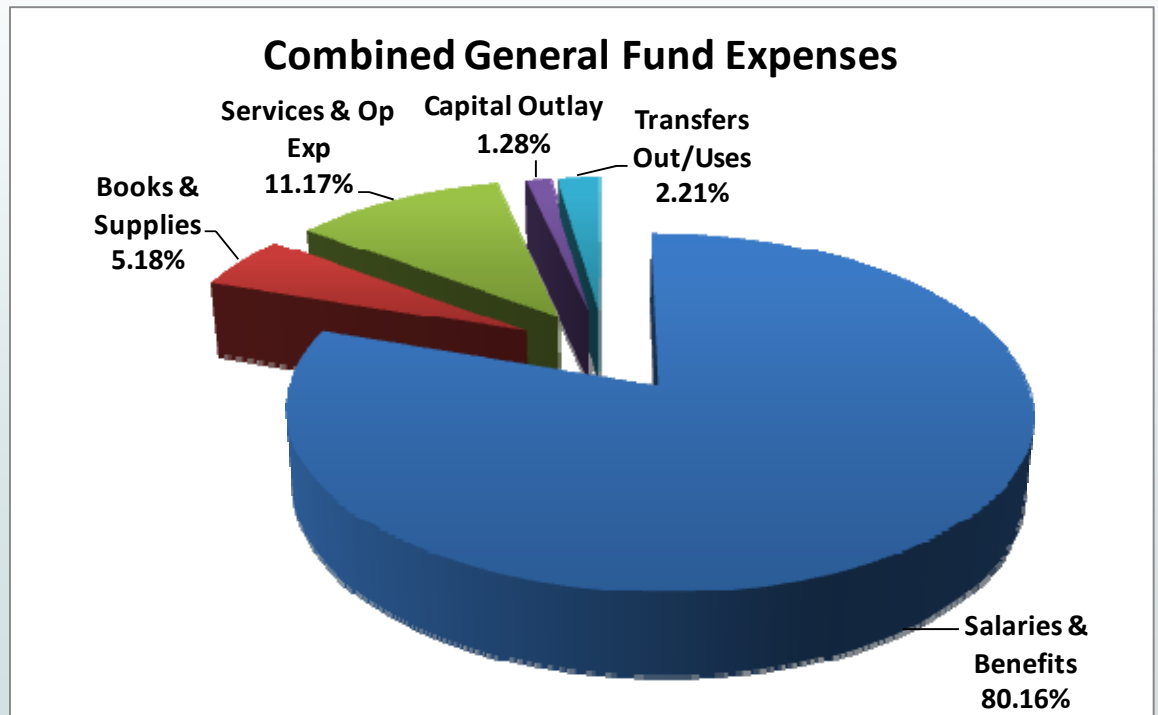
The projected ending balance for the Combined General Fund is now estimated at \$31.9 million, of which \$8.99 million is set aside as a 5% reserve for economic uncertainties. In April 2011, the Hemet USD Governing Board approved Resolution 2059 which set the district's minimum reserve at 5%. Assignments and legally restricted balances make up the remaining \$22.92 million of the ending fund balance. Included in assigned (reserved) amounts is \$13.66 million as a safeguard for out-year deficit spending and to continue to support on-going expenses currently funded with one-time revenue sources.

Based on the expenditure and revenue projections presented in this report, the district anticipates it will be able to meet all current year obligations and maintain its board authorized 5% reserve for economic uncertainty for 2012-13.

<b>Components of Ending Balance Combined General Fund First Interim 2012-13</b>		
	<b>Adopted Budget</b>	<b>First Interim Projected Budget</b>
Net Increase/(Decrease)	\$ (12,409,677)	\$ (3,550,196)
Beginning Fund Balance	35,271,188	35,461,704
<b>Ending Fund Balance</b>	<b>\$ 22,861,511</b>	<b>\$ 31,911,508</b>
<b>Reseves/Designations</b>		
5% Reserve for Economic Uncertainty	\$ 8,760,000	\$ 8,990,000
Unrestricted Carry Over Balances	3,731,642	2,602,058
Reserve for Deficit Spending	6,753,144	16,430,557
Revolving Cash	25,000	25,000
Stores Inventory Reserve	254,609	254,609
Legally and/or Restricted Carry Over	3,337,116	3,609,284
<b>Total Reserves/Designations</b>	<b>\$ 22,861,511</b>	<b>\$ 31,911,508</b>



# Charts



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# Charter School Fund (09)

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

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

## ENROLLMENT

Combined enrollment at the two charter schools preliminarily reported for the fall CALPADS certification is 560. 186 students are reported enrolled at HAAAT and 374 at WCA. Enrollment at HAAAT has declined from its high of 213 in 2009-10. WCA enrollment has grown by 205 students since 2010-11, the school's first year of operation. ADA for funding at HAAAT is projected to be 175.03 with 34.63 ADA attributed to non-resident students. WCA's ADA is projected at 360.84 with 14.55 ADA for non-residents.

## REVENUE

Total revenue for both charter schools in 2012-13 is projected to be \$4.1 million. General Purpose Block Grant funding for the two schools is impacted by the same deferrals and deficits as the general fund. At this time, an increase of \$209,693 is made to the budget for the General Purpose Block Grant for the two charters combined. WCA's budgeted General Purpose revenues are being increased by \$172,980 and HAAAT's are being increased by \$36,713. Changes for both schools are related to passage of Proposition 30 and adjust-

		Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
a	<b>Beginning Balance</b>	\$ 1,163,247	\$ 1,190,961	\$ -	\$ 1,190,961
b	Revenues/Sources/Contributions	\$ 3,860,724	\$ 4,205,675	\$ 240,549	\$ 4,446,224
c	Expenses/Uses	\$ 3,894,882	\$ 4,405,358	\$ (78,711)	\$ 4,326,647
d	(b-c) <b>Excess/(Deficit)</b>	\$ (34,158)	\$ (199,683)	\$ 319,260	\$ 119,577
e	(a+d) <b>Ending Balance</b>	\$ 1,129,089	\$ 991,278	\$ 319,260	\$ 1,310,538
	Legally Restricted/Assignments/Committed	\$ 1,129,089	\$ 991,278	\$ 319,260	\$ 1,310,538
	<b>Unassigned Balance</b>	\$ -	\$ -	\$ -	\$ -

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



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ments to ADA projections. Neither school receives any federal revenue. The budget for state revenues for the charter schools are increased slightly by \$12,128. The increase in this category is related to adjustments to ADA. Budgeted amounts for local revenues for the two schools is increased \$18,728 primarily for donations received by WCA.

## **EXPENDITURES**

Total expenditures for Hemet Unified's charter schools at First Interim are projected to be \$3.63 million, a decrease of \$78,711 from October 31 budget amounts. Budget decreases are associated with budget conservation measures for the HAAAT school.

## **SOURCES/USES/CONTRIBUTIONS**

\$690,113 is currently budgeted as transfers out to other funds. \$333,005 is related to transfers from both schools to the general fund for special education costs. The remaining \$357,108 is an accounting transfer of the combined ending balance of the fund into school specific accounts.

There is a projected \$362,782 budgeted as transfers into the Charter School fund. \$357,108 is the off-setting accounting transfer in of fund balances to school specific accounts. The remaining \$5,674 is for the transfer in of MAA reimbursement revenues from the general fund for charter school participation.

Memorandums of Understanding with the two charter schools were approved by the Governing Board earlier this year. The MOU's state the Restricted General Fund will support all costs associated with Special Education services for charter students. In return, all Special Education related revenue received for charter students in Fund 09 will be transferred to the Restricted General Fund. Also in the MOU's are fees and rates charged to the charters for district services such as payroll processing, financial reporting, human services activities and technology support.

## **FUND BALANCE**

The beginning fund balance in the adopted budget for Fund 09 was projected to be \$1,163,247. After closing the books for the 2011-12 fiscal year, the beginning balance was revised to \$1,310,538. The ending balance in the Charter School Fund for the year-ending June 30, 2013 is projected to be \$1,310,538. HAAAT's portion of the ending balance is \$202,610 and the remaining \$1,107,928 belongs to Western Center.

Because charter schools are subject to the same levels of deferrals from the state as the general fund, much of the projected ending balance is not comprised of cash, but of anticipated revenues to be received after the close of the fiscal year. Charters are advised to keep a sufficient balance in their accounts in order to maintain a positive cash flow throughout the year.

## **MULTI-YEAR PROJECTIONS AND CASH FLOW**

Multi-year projections, cash flows and more detailed information is available in separate first interim reports for each school. It is anticipated both charter schools will need a temporary cash loan from the general fund in April to cover cash shortfalls through the end of the fiscal year.





# Other District Funds

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

- ◇ Fund 13 Cafeteria Fund is increasing budgeted amounts for expenditures by \$38,549. A decrease of \$197,986 for food supplies is off-set by increases to salaries, benefits and other supplies.

The table below is a summary of the First Interim budgets for all other district funds, excluding Fund 09-Charter School Fund. Fund 09 was reported in the previous section of this report.

Summary of Other Funds Revenues, Expenditures and Fund Balances					
	Fund 11 Adult Education	Fund 12 Child Development	Fund 13 Cafeteria Special Revenue	Fund 14 Deferred Maintenance	Fund 17 Special Reserve for Other Than Capital Outlay
Revenue/Sources	\$ 695,000	\$ 1,548,328	\$ 11,338,995	\$ 720,000	
Expenses/Uses	\$ 637,536	\$ 1,547,628	\$ 11,335,569	\$ 1,225,000	\$ -
<b>Change in Fund Balance</b>	<b>\$ 57,464</b>	<b>\$ 700</b>	<b>\$ 3,426</b>	<b>\$ (505,000)</b>	<b>\$ -</b>
Beginning Fund Balance	\$ 719,303	\$ 28,332	\$ 5,197,421	\$ 1,628,882	\$ -
<b>Ending Fund Balance</b>	<b>\$ 776,767</b>	<b>\$ 29,032</b>	<b>\$ 5,200,847</b>	<b>\$ 1,123,882</b>	<b>\$ -</b>

	Fund 21 Building Fund (Measures E & T)	Fund 25 Developer Fees	Fund 35 State School Building Fund	Fund 40 Reserve for Capital Outlay	Fund 67 Self-Insurance Fund (Foundation & W/C)
Revenue/Sources	\$ 90,000	\$ 155,856	\$ -	\$ -	\$ 4,126,817
Expenses/Uses	\$ 9,615,336	\$ 421,535	\$ -	\$ -	\$ 4,545,072
<b>Change in Fund Balance</b>	<b>\$ (9,525,336)</b>	<b>\$ (265,679)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (418,255)</b>
Beginning Fund Balance	\$ 24,028,150	\$ 3,005,745	\$ 3,836	\$ 33,151	\$ 4,987,380
<b>Ending Fund Balance</b>	<b>\$ 14,502,814</b>	<b>\$ 2,740,066</b>	<b>\$ 3,836</b>	<b>\$ 33,151</b>	<b>\$ 4,569,125</b>



# Beginning Fund Balances

The table below is a summary of the actual beginning fund balances for 2012-13 for all funds after the close of the 2011-12 fiscal year. The actual ending balances for the prior year are not known until late August after all prior year transactions are accounted for. The table compares the estimated beginning fund balances used in the district's adopted budget approved in June 2012 with the actual balances after the close of the fiscal year.

## 2012-13 Beginning Fund Balances All Funds

	2012-13 Adopted Budget	2011-12 Year-End Changes	2012-3 Actual
Fund 03 - Unrestricted General Fund	\$ 31,132,054	\$ (3,722)	\$ 31,128,332
Fund 06 - Restricted General Fund	4,139,134	194,238	4,333,372
Fund 09 - Charter Schools	1,163,247	27,714	1,190,961
Fund 11 - Adult Education	667,113	52,190	719,303
Fund 12 - Child Development	28,147	185	28,332
Fund 13 - Child Nutrition	4,616,904	580,517	5,197,421
Fund 14 - Deferred Maintenance	1,484,127	144,755	1,628,882
Fund 17 - Reserve Other than Capital Outlay	-	-	-
Fund 21 - Building Fund	17,979,056	6,049,094	24,028,150
Fund 25 - Capital Facilities	3,385,349	(379,604)	3,005,745
Fund 35 - County School Facilities	3,742	94	3,836
Fund 40 - Reserve for Capital Outlay	32,995	156	33,151
Fund 67 - Self Insurance Fund	4,678,070	309,310	4,987,380
<b>Total</b>	<b>\$ 69,309,938</b>	<b>\$ 6,974,927</b>	<b>\$ 76,284,865</b>



# CASH FLOW ANALYSIS

Hemet Unified's General Fund cash position ebbs and flows with the timing of expenditures and the receipt of funds. State budget balancing measures in recent years have relied on deferral of payments to school districts. Adoption of the state's 2012-13 budget added more deferred payments to schools, but passage of Proposition 30 paid down just over \$2 billion in deferrals state-wide. Currently about 25% of Hemet Unified's state revenue limit apportionment is not paid until the following fiscal year. In addition, the Education Protection Act dollars provided to schools as a result of Proposition 30 are not to be paid until June 2013. These funds are included in the total state revenue limit apportionment for the district and amounts to another 26% of this funding source. Between cross-year deferrals and the EPA funding, over 50% of the district's primary revenue source is not received until June or later. This practice pushes the state's cash flow problems down to a more local level. As a result, Hemet Unified must rely on temporary Tax Revenue Anticipation Notes (TRANS) to back fill more than \$47 million in delayed payments in order to continue to pay salaries and other obligations.

Based on cash flow projections, months with the lowest cash balances are expected to be November, April and May. To address cash shortfalls, the board authorized the district to borrow \$60 million in TRANS in two installments for 2012-13. The first payment of \$30 million was received the first week of June and is expected to be repaid in early January 2013. The second installment of \$30 million is expected to be received in February and will be repaid in July and August of 2013.

By June 30, 2013, the cash balance for the combined general fund is projected to be \$35.3 million. This balance includes a TRANS loan in the amount of \$30 million. Without the TRANS, the cash balance would be a \$5.3 million at year-end.

Other funds in the district also experience cash shortfalls. Fund 12-Child Development accounts are primarily reimbursable grants from state and federal sources. As a result, cash loans need to be provided to support expenditures as they occur until reimbursement payments are received. As of October 31, a cash loan of \$325,000 was made to Fund 12 from the General Fund. \$150,000 of this loan was repaid in November.

There was also a loan of \$100,000 made to the HAAAT Charter school account in Fund 09. This loan was re-paid in November. Approximately \$350,000 in loans to the charter schools are expected to be necessary in April. It is anticipated the charter schools will repay the loan in June.

Cash projections for 2013-14 are also included in this report. The cash situation for Hemet appears to improve somewhat in the next fiscal year. Based on information currently available for revenue limit deferrals and EPA fund distributions, it appears that \$10 million in TRANS in July and a second cross-year TRANS of \$30 million may be necessary to cover cash shortfalls in 2013-14. The month with the lowest projected cash balance in 2013-14 is expected to be May. Cash recovers in June with the payment of the EPA revenue. The projected cash balance as of June 30, 2014 is \$22.2 million which includes a \$30 million TRANS. Without the TRANS the year-end cash balance would be negative \$7.8 million.



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# Multi-Year Projections and Assumptions

## REVENUE

The district's multi-year projections for the 2012-13 First Interim report incorporate many of the recommendations and projections provided by School Services of California (SSC) and the Riverside County Office of Education (RCOE). As recommended by SSC, 0.00% was used as the cost-of-living adjustment (COLA) rate for 2013-14 and 2014-15 in the district's multi-year projections for its revenue limit funding. A 22.272% deficit factor for all years has been factored into revenue limit projections.

Combined General Fund revenues for 2013-14 are projected to be \$5.2 million less than revenue budgeted for the current fiscal year, primarily due to the fall off of one-time carry over balances.

Revenue Limit funding is projected to decline almost \$1.0 million for enrollment decline. Federal and other state revenues are projected to be \$1.7 million less in 2013-14 related to the fall-off of prior carry over balances. Revenues in the local category are reduced by a total of \$2.7 million in 2012-13 for a variety of one-time funds received in the current year that are not anticipated to continue, including \$1.3 million in grant funding for school buses.

2011-12 unspent balances in restricted programs that were carried over to 2012-13 have added \$2.2 million in budgeted revenues in the current year for programs such as the BARR program, Title I, Headstart, TUPE, and other various programs.

A decrease of \$522,721 in the Transfers In/Other Sources category is projected for 2013-14. The decrease is related to the one-time lease revenues for bus purchases recorded in 2012-13.

Multi-Year Projection Assumptions			
	2012-13	2013-14	2014-15
COLA	3.24%	0.00%	0.00%
COLA Deficit	77.728%	77.728%	77.728%
Per ADA Reduction	-	-	-
New Schools	0	0	0
Growth	-1.00%	0.00%	0.00%
Enrollment	21,136.00	21,136.00	21,136.00
ADA (includes Cnty)	20,123.54	20,055.00	20,392.00
ADA %	95.00%	95.00%	96.00%
Funded ADA	20,310.22	20,055.00	20,055.00
School Year (Days)	175	180	180
Salary Increase	0.00%	0.00%	0.00%
Work Year Reduction (Days)	6	-	-
Step & Column	1.60%	1.60%	1.60%

## EXPENDITURES

Step and column costs in the district's multi-year projection are assumed to be equivalent to a 1.6% increase to all budgeted salaries and benefits in all years. Because the agreements authorizing the six day reduction to the work year for all employees and salary reductions for classified employees expire on June 30, 2013, it is assumed the work year and pay rates returns to pre-reduction levels on July 1, 2013. This adds back \$4.5 million in salary and benefit costs in the 2013-14 projections. No other cost-of-living increases for salaries for bargaining unit members or management have been included in the district's multi-year projections for either 2013-14 or 2014-15.

Budgeted expenditures are projected to increase by \$5.3 million in the Combined General Fund in 2013-14. Increases for step and column and restoration of the work-year and pay rates in 2013-14 are off-set by a \$1.3 million reduction in capital outlay related to the current year one-time purchase of buses. An increase in supplies of \$1.0 million is projected to a required textbook adoption, also in 2013-14. Expenses for 2014-15 remain basically unchanged in total. Increases for step and column movement in the second out-year are off-set by reductions in other expenditure categories related to one-time purchases and loss of one-time carry over balances in the prior year.



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## ENDING BALANCE

Assuming the six work days are restored in 2013-14 with the expiration of current agreements, the projections indicate the district will see significant deficit spending in the two out-years that will cause it to spend down nearly all reserve balances by the end of 2014-15. The combined general fund ending balance is projected to fall from an estimated \$31.9 million at the end of 2012-13 to \$2.8 million at the end of 2014-15. At that time, there will be \$2.1 million available for district's required reserve for economic uncertainty. This is not sufficient to meet either the board authorized 5% requirement or the state's 3% minimum requirement. Should the district successfully negotiate continuation of the six furlough days and classified salary roll-backs through June 2015, then reserves should be sufficient to meet the board authorized 5% requirement.

As the district opens up budget discussions for the 2013-14 fiscal year, the multi-year assumptions presented in this report will be re-evaluated. If the outcome of negotiations is available by late January, the multi-year projections will be revised for the Second Interim report to include the impact of those agreements, as well updated 2013-14 information provided in the Governor's January budget.

## ENROLLMENT AND ADA

Enrollment and ADA are projected to be flat for the three-year period of the multi-year projections. However, because of current year enrollment decline and the ability to use the greater of prior or current year ADA, funded ADA will drop in 2013-14.

## OTHER RISK FACTORS

Other items that may create some risk in the multi-year projections which are not taken into consideration at this time include the federal fiscal cliff and the federal Healthcare Reform Act. Should no action be taken at the federal level to address the fiscal cliff by January 1, 2013, many federal revenues in this projection may drop by up to 8.2%. The loss to the general fund would be approximately \$825,000. The reduction would hit Title I, Title II, Title III and various other smaller federal programs. Should the budget cut be imposed, corresponding reductions to expenses in those programs would need to occur.

Additionally, the district most likely will see increased costs to health and welfare expenses when provisions of the Healthcare Reform Act go into effect for 2013-14. Initial projections show health insurance costs for the district could increase by as much as \$2 million annually.

The impact of the federal fiscal cliff will be included in the district's second interim report if the President is not able to reach a deal with legislatures by the deadline. Healthcare Reform Act costs will also be included in the Second Interim report, when the district will have a more concrete number for the cost of the legislation.

## CERTIFICATION

Based on the assumptions presented in this report, the district expects to meet its financial obligations in the current year and in 2013-14. However, projections show a general fund ending balance as of June 30, 2015 that will not be sufficient to meet the state's minimum 3% required reserve for economic uncertainty. As a result, the district must self-certify a qualified status in the 2012-13 First Interim Report.

The district will need to commit to expenditure reductions in amounts estimated if it is to regain a positive certification of its financial condition. If the district can successfully claim a positive status in its Second Interim report, it will need to continue to remain vigilant in limiting non-essential expenditures in all areas, especially those paid from unrestricted funds. The district also must continue to carefully analyze its financial ability to support any new ongoing positions and programs.



# Budget Reduction Plan

Hemet Unified entered into agreements with its bargaining unit members in late 2009-10 to reduce salary and benefit costs by 6.5% through a combination of work year reductions, staff reductions, increased class sizes and salary roll-backs. In 2011-12 two work days were restored when the mid-year trigger cuts originally proposed in the state budget did not materialize. Extension of six furlough days through 2012-13 was agreed to by both bargaining units. The agreements for the furlough days will expire on June 30, 2013.

Below is a summary of those reductions that are included in the 2012-13 budget

<b>Hemet Teachers Association (HTA) members:</b>	6 day work year reduction Increased class sizes
<b>Classified CSEA members:</b>	6 day work year reduction 2.653% salary reduction
<b>Certificated/Classified Management:</b>	6 day work year reduction
<b>Cabinet</b>	6% salary reduction
<b>Total estimated savings:</b>	<b>\$4.5 million</b>

Budget reductions necessary to maintain fiscal solvency through 2014-15, the multi-year projection period include:

<b>2013-14</b>	Continuation of work year reductions, increased class sizes, and reduced staffing levels currently in place	
	<b>Total estimated savings</b>	<b>\$4.5 million</b>
<b>2014-15</b>	Continuation of work year reductions, increased class sizes, and reduced staffing levels currently in place	
	<b>Total estimated savings</b>	<b>\$4.5 million</b>



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**Unrestricted General Fund Summary  
2012-13 First Interim**

	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 Revised Budget 10/31	2012-13 First Interim Revisions	2012-13 First Interim Revised Budget
<b>Revenues</b>					
Revenue Limit Sources	\$ 105,090,258	\$ 96,174,962	\$ 96,174,962	\$ 7,691,715	\$ 103,866,677
Federal Revenue	1,674,546	1,435,800	1,435,800	-	1,435,800
State Revenue	13,170,611	12,539,911	12,539,911	593,855	13,133,766
Local Revenue	4,266,539	3,415,536	3,415,536	1,481,421	4,896,957
<b>Total Revenues</b>	<b>\$ 124,201,954</b>	<b>\$ 113,566,209</b>	<b>\$ 113,566,209</b>	<b>\$ 9,766,991</b>	<b>\$ 123,333,200</b>
<b>Expenditures</b>					
Certificated Salaries	59,436,512	60,924,876	60,394,526	-	60,394,526
Classified Salaries	14,019,374	14,378,744	14,511,688	-	14,511,688
Employee Benefits	22,742,028	20,648,777	23,633,385	699	23,634,084
Books and Supplies	2,281,898	2,634,146	2,770,613	21,000	2,791,613
Services & Operating Exp	12,028,672	14,678,596	12,889,280	50,000	12,939,280
Capital Outlay	395,295	97,000	183,187	-	183,187
Other Outgo/Debt Service	6,949	12,883	12,883	-	12,883
Indirect Costs	(2,036,046)	(2,399,115)	(2,440,664)	(1,646)	(2,442,310)
	\$ -				
<b>Total Expenditures</b>	<b>\$ 108,874,682</b>	<b>\$ 110,975,907</b>	<b>\$ 111,954,898</b>	<b>\$ 70,053</b>	<b>\$ 112,024,951</b>
<b>Excess (Deficiency)</b>	<b>\$ 15,327,272</b>	<b>\$ 2,590,302</b>	<b>\$ 1,611,311</b>	<b>\$ 9,696,938</b>	<b>\$ 11,308,249</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	27,050	-	-	-	-
Transfers Out/Other Uses	219,154	-	5,674	-	5,674
Contributions	(11,691,971)	(14,197,961)	(14,128,683)	-	(14,128,683)
<b>Total Other Sources (Uses)</b>	<b>\$ (11,884,075)</b>	<b>\$ (14,197,961)</b>	<b>\$ (14,134,357)</b>	<b>\$ -</b>	<b>\$ (14,134,357)</b>
<b>Net Increase (Decrease)</b>	<b>\$ 3,443,197</b>	<b>\$ (11,607,659)</b>	<b>\$ (12,523,046)</b>	<b>\$ 9,696,938</b>	<b>\$ (2,826,108)</b>
<b>Beginning Fund Balance</b>	<b>\$ 27,685,135</b>	<b>\$ 31,132,054</b>	<b>\$ 31,128,332</b>	<b>\$ -</b>	<b>\$ 31,128,332</b>
<b>Ending Fund Balance</b>	<b>\$ 31,128,332</b>	<b>\$ 19,524,395</b>	<b>\$ 18,605,286</b>	<b>\$ 9,696,938</b>	<b>\$ 28,302,224</b>
Stores	255,594	254,609	254,609	-	254,609
Revolving Cash	25,000	25,000	25,000	-	25,000
PrePaid Expenses	1,540	-	-	-	-
5% Reserve	8,800,000	8,760,000	8,760,000	230,000	8,990,000
Assigned/Committed Balances	22,046,198	10,484,786	9,565,677	9,466,938	19,032,615
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Restricted General Fund Summary  
2012-13 First Interim**

	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 Revised Budget 10/31	2012-13 First Interim Revisions	2012-13 First Interim Revised Budget
<b>Revenues</b>					
Revenue Limit Sources	\$ 5,124,527	\$ 5,281,302	\$ 5,281,302	\$ -	\$ 5,281,302
Federal Revenue	18,908,819	14,570,581	16,327,375	(216,200)	16,111,175
State Revenue	8,609,906	8,446,807	8,539,564	-	8,539,564
Local Revenue	21,196,882	20,481,797	20,523,091	1,273,575	21,796,666
<b>Total Revenues</b>	<b>\$ 53,840,134</b>	<b>\$ 48,780,487</b>	<b>\$ 50,671,332</b>	<b>\$ 1,057,375</b>	<b>\$ 51,728,707</b>
<b>Expenditures</b>					
Certificated Salaries	18,480,626	17,660,461	16,742,753	-	16,742,753
Classified Salaries	16,509,473	17,608,832	17,493,979	(185,000)	17,308,979
Employee Benefits	11,258,951	11,423,767	11,290,003	-	11,290,003
Books and Supplies	5,801,745	4,544,548	6,460,330	37,375	6,497,705
Services & Operating Exp	6,312,797	6,453,706	7,131,659	(20,000)	7,111,659
Capital Outlay	2,379,794	76,310	320,180	1,787,808	2,107,988
Other Outgo/Debt Service	4,600,001	4,510,954	4,510,959	-	4,510,959
Indirect Costs	1,553,060	1,874,480	1,907,245	-	1,907,245
<b>Total Expenditures</b>	<b>\$ 66,896,447</b>	<b>\$ 64,153,058</b>	<b>\$ 65,857,108</b>	<b>\$ 1,620,183</b>	<b>\$ 67,477,291</b>
<b>Excess (Deficiency)</b>	<b>\$ (13,056,313)</b>	<b>\$ (15,372,571)</b>	<b>\$ (15,185,776)</b>	<b>\$ (562,808)</b>	<b>\$ (15,748,584)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	1,246,448	372,592	333,005	562,808	895,813
Transfers Out/Other Uses	-	-	-	-	-
Contributions	11,691,970	14,197,961	14,128,683	-	14,128,683
<b>Total Other Sources (Uses)</b>	<b>\$ 12,938,418</b>	<b>\$ 14,570,553</b>	<b>\$ 14,461,688</b>	<b>\$ 562,808</b>	<b>\$ 15,024,496</b>
<b>Net Increase (Decrease)</b>	<b>\$ (117,895)</b>	<b>\$ (802,018)</b>	<b>\$ (724,088)</b>	<b>\$ -</b>	<b>\$ (724,088)</b>
<b>Beginning Fund Balance</b>	<b>\$ 4,451,267</b>	<b>\$ 4,139,134</b>	<b>\$ 4,333,372</b>	<b>\$ -</b>	<b>\$ 4,333,372</b>
<b>Ending Fund Balance</b>	<b>\$ 4,333,372</b>	<b>\$ 3,337,116</b>	<b>\$ 3,609,284</b>	<b>\$ -</b>	<b>\$ 3,609,284</b>
Stores	-	-	-	-	-
Revolving Cash	-	-	-	-	-
PrePaid Expenses	-	-	-	-	-
5% Reserve	-	-	-	-	-
Assigned//Restricted Balances	4,333,372	3,337,116	3,609,284	-	3,609,284
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Combined General Fund Summary  
2012-13 First Interim**

	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 Revised Budget 10/31	2012-13 First Interim Revisions	2012-13 First Interim Revised Budget
<b>Revenues</b>					
Revenue Limit Sources	\$ 110,214,785	\$ 101,456,264	\$ 101,456,264	\$ 7,691,715	\$ 109,147,979
Federal Revenue	20,583,365	16,006,381	17,763,175	(216,200)	17,546,975
State Revenue	21,780,517	20,986,718	21,079,475	593,855	21,673,330
Local Revenue	25,463,421	23,897,333	23,938,627	2,754,996	26,693,623
<b>Total Revenues</b>	<b>\$ 178,042,088</b>	<b>\$ 162,346,696</b>	<b>\$ 164,237,541</b>	<b>\$ 10,824,366</b>	<b>\$ 175,061,907</b>
<b>Expenditures</b>					
Certificated Salaries	\$ 77,917,138	\$ 78,585,337	\$ 77,137,279	\$ -	77,137,279
Classified Salaries	30,528,847	31,987,576	32,005,667	(185,000)	31,820,667
Employee Benefits	34,000,979	32,072,544	34,923,388	699	34,924,087
Books and Supplies	8,083,643	7,178,694	9,230,943	58,375	9,289,318
Services & Operating Exp	18,341,469	21,132,302	20,020,939	30,000	20,050,939
Capital Outlay	2,775,089	173,310	503,367	1,787,808	2,291,175
Other Outgo/Debt Service	4,606,950	4,523,837	4,523,842	-	4,523,842
Indirect Costs	(482,986)	(524,635)	(533,419)	(1,646)	(535,065)
<b>Total Expenditures</b>	<b>\$ 175,771,129</b>	<b>\$ 175,128,965</b>	<b>\$ 177,812,006</b>	<b>\$ 1,690,236</b>	<b>\$ 179,502,242</b>
<b>Excess (Deficiency)</b>	<b>\$ 2,270,959</b>	<b>\$ (12,782,269)</b>	<b>\$ (13,574,465)</b>	<b>\$ 9,134,130</b>	<b>\$ (4,440,335)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	\$ 1,273,498	\$ 372,592	\$ 333,005	\$ 562,808	895,813
Transfers Out/Other Uses	219,154	-	5,674	-	5,674
Contributions	(1)	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ 1,054,343</b>	<b>\$ 372,592</b>	<b>\$ 327,331</b>	<b>\$ 562,808</b>	<b>\$ 890,139</b>
<b>Net Increase (Decrease)</b>	<b>\$ 3,325,302</b>	<b>\$ (12,409,677)</b>	<b>\$ (13,247,134)</b>	<b>\$ 9,696,938</b>	<b>\$ (3,550,196)</b>
<b>Beginning Fund Balance</b>	<b>\$ 32,136,402</b>	<b>\$ 35,271,188</b>	<b>\$ 35,461,704</b>	<b>\$ -</b>	<b>\$ 35,461,704</b>
<b>Ending Fund Balance</b>	<b>\$ 35,461,704</b>	<b>\$ 22,861,511</b>	<b>\$ 22,214,570</b>	<b>\$ 9,696,938</b>	<b>\$ 31,911,508</b>
Stores	\$ 255,594	\$ 254,609	\$ 254,609	\$ -	254,609
Revolving Cash	25,000	25,000	25,000	-	25,000
PrePaid Expenses	1,540	-	-	-	-
5% Reserve	8,800,000	8,760,000	8,760,000	230,000	8,990,000
Designated/Restricted Balances	26,379,570	13,821,902	13,174,961	9,466,938	22,641,899
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**HEMET UNIFIED SCHOOL DISTRICT  
2012-13 First Interim**

**2012-13 General Fund Cash Flow**

		JULY		AUG		SEPT		OCT		NOV		DEC		JAN	
		Actuals		Actuals		Actuals		Actuals		Actuals		Projected		Projected	
<b>A. BEGINNING CASH</b>		<b>341,656.95</b>		<b>35,411,963.48</b>		<b>39,198,377.08</b>		<b>38,461,134.08</b>		<b>30,173,800.12</b>		<b>25,471,478.97</b>		<b>28,903,104.64</b>	
<b>B. RECEIPTS:</b>															
Revenue Limit															
State Aid 8011	8011	0.00	0.00%	1,377,324.00	2.12%	8,672,834.00	13.35%	3,313,016.00	5.10%	6,130,908.00	9.43%	6,130,907.00	9.43%	11,841,667.00	18.22%
Property Tax	8020-8089	1,016,809.98	4.85%	474,472.44	2.27%	1,013,294.32	4.84%	831,750.54	3.97%	49,612.43	0.24%	6,827,528.15	32.60%	3,512,191.38	16.77%
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	19,492.13	-13.31%	9,310.48	-6.36%	(13,178.69)	9.00%	4,271.01	-2.92%	4,746.33	-3.24%	521.79	-0.36%	2,782.66	-1.90%
Federal Revenues	8100-8299	829,752.00	4.73%	(338,151.61)	-1.93%	1,495,727.05	8.52%	181,728.54	1.04%	144,368.08	0.82%	2,173,400.17	12.39%	4,515,754.32	25.74%
Other State Revenues	8300-8599	0.00	0.00%	402,638.00	1.86%	2,399,816.30	11.07%	3,322,864.96	15.33%	1,795,762.00	8.29%	2,055,582.27	9.48%	2,070,588.88	9.55%
Other Local Revenues	8600-8799	129,429.86	0.48%	885,557.87	3.32%	1,222,760.59	4.58%	334,965.21	1.25%	2,330,748.81	8.73%	2,220,303.76	8.32%	4,125,111.23	15.45%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	8.80	0.00%	65,773.00	7.34%	14,415.00	1.61%	562,808.00	62.83%	95,126.25	10.62%
<b>TOTAL RECEIPTS</b>		<b>1,995,483.97</b>		<b>2,811,151.18</b>		<b>14,791,262.37</b>		<b>8,054,369.26</b>		<b>10,470,560.65</b>		<b>19,971,051.14</b>		<b>26,163,221.72</b>	
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	709,385.60	0.92%	7,060,241.93	9.15%	7,347,252.45	9.52%	7,494,478.09	9.72%	7,642,922.59	9.91%	7,541,822.69	9.78%	7,384,585.30	9.57%
Classified Salaries	2000-2999	1,272,200.43	4.00%	2,571,541.81	8.08%	2,768,678.75	8.70%	2,817,546.12	8.85%	2,955,176.33	9.29%	3,365,958.87	10.58%	2,033,929.50	6.39%
Employee Benefits	3000-3999	1,502,593.10	4.30%	5,956,529.40	17.06%	2,922,273.09	8.37%	2,866,498.52	8.21%	2,766,021.16	7.92%	2,990,256.98	8.56%	2,527,512.32	7.24%
Books & Supplies	4000-4999	259,332.01	2.79%	564,470.41	6.08%	776,733.50	8.36%	999,167.43	10.76%	686,104.28	7.39%	436,898.01	4.70%	846,439.33	9.11%
Services & Operating Expenses	5000-5999	4,419,034.77	22.04%	(1,853,810.46)	-9.25%	2,009,901.89	10.02%	995,764.61	4.97%	1,251,922.76	6.24%	756,976.88	3.78%	3,172,682.60	15.82%
Capital Outlays	6000-6999	0.00	0.00%	228,226.84	9.96%	20,354.24	0.89%	0.00	0.00%	20,814.20	0.91%	1,115,278.15	48.68%	874,276.03	38.16%
Other Outgo	7100-7299/7400-7499	193,595.47	4.28%	154,402.73	3.41%	215,185.23	4.76%	2,048,596.84	45.28%	133,133.56	2.94%	413,291.04	9.14%	130,988.42	2.90%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(5,510.40)	1.03%	(108,491.09)	20.28%	0.00	0.00%	(128,415.60)	24.00%	0.00	0.00%
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	5,673.96	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL DISBURSEMENTS</b>		<b>8,356,141.38</b>		<b>14,681,602.66</b>		<b>16,054,868.75</b>		<b>17,119,234.48</b>		<b>15,456,094.88</b>		<b>16,492,067.02</b>		<b>16,970,413.50</b>	
<b>D. TAX ANTICIPATION NOTES</b>															
2011-12 Mid Yr TRANS	9640	(3,830,750.00)		(3,134,250.00)		-		-		-		-		0.00	
Jul 2012 TRANS	9640	24,865,000.00		-		-		-		-		-		(24,865,000.00)	
2012-13 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00	
<b>TRANS TOTAL</b>		<b>21,034,250.00</b>		<b>(3,134,250.00)</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>(24,865,000.00)</b>	
<b>E. INTERFUND LOANS</b>															
	9311/9611	(4,525,000.00)		200,000.00		-		(100,000.00)		250,000.00		-		0.00	
<b>F. PRIOR YEAR TRANSACTIONS</b>															
Accounts Receivable		26,665,303.90	211.55%	19,045,295.71	151.09%	646,934.38	5.13%	940,129.94	7.46%	33,213.08	0.26%	14,487.55	0.11%	(58,608.71)	-0.46%
Accounts Payable/Def Rev		1,743,589.96	121.54%	454,180.63	31.66%	120,571.00	8.40%	62,598.68	4.36%	0.00	0.00%	61,846.00	4.31%	37,107.60	2.59%
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>24,921,713.94</b>		<b>18,591,115.08</b>		<b>526,363.38</b>		<b>877,531.26</b>		<b>33,213.08</b>		<b>(47,358.45)</b>		<b>(95,716.31)</b>	
<b>G. NET INCOME (B - C + D + E + F)</b>		<b>35,070,306.53</b>		<b>3,786,413.60</b>		<b>(737,243.00)</b>		<b>(8,287,333.96)</b>		<b>(4,702,321.15)</b>		<b>3,431,625.67</b>		<b>(15,767,908.09)</b>	
<b>ENDING CASH (A + G)</b>		<b>35,411,963.48</b>		<b>39,198,377.08</b>		<b>38,461,134.08</b>		<b>30,173,800.12</b>		<b>25,471,478.97</b>		<b>28,903,104.64</b>		<b>13,135,196.55</b>	
<b>GALAXY</b>		<b>35,411,963.48</b>		<b>39,198,377.08</b>		<b>38,461,134.08</b>		<b>30,173,800.12</b>		<b>25,471,478.97</b>		<b>28,903,104.64</b>		<b>13,135,196.55</b>	

Revised: 12/1/2012

**HEMET UNIFIED SCHOOL DISTRICT  
2012-13 First Interim**

**2012-13 General Fund Cash Flow**

		<b>FEB Projected</b>		<b>MARCH Projected</b>		<b>APRIL Projected</b>		<b>MAY Projected</b>		<b>JUNE Projected</b>		<b>ACCRUALS Projected</b>		<b>TOTAL</b>
<b>A. BEGINNING CASH</b>		<b>13,135,196.55</b>		<b>37,236,672.50</b>		<b>26,845,630.93</b>		<b>20,348,219.78</b>		<b>11,343,454.71</b>		<b>35,279,142.99</b>		<b>341,656.95</b>
<b>B. RECEIPTS:</b>														
Revenue Limit														
State Aid 8011	8011	3,411,830.00	5.25%	0.00	0.00%	1,705,915.00	2.63%	0.00	0.00%	23,367,482.00	35.96%	22,827,498.97	35.13%	88,779,381.97
Property Tax	8020-8089	0.00	0.00%	0.00	0.00%	2,260,927.77	10.79%	4,029,654.56	19.24%	58,891.38	0.28%	439,954.08	2.10%	20,515,087.00
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	1,934.84	-1.32%	(29,876.18)	20.39%	1,877.14	-1.28%	1,594.53	-1.09%	(11,518.53)	7.86%	(138,447.51)	94.51%	(146,490.00)
Federal Revenues	8100-8299	1,349,972.30	7.69%	1,921,264.68	10.95%	113,555.92	0.65%	162,016.44	0.92%	3,023,087.10	17.23%	1,974,500.01	11.25%	17,546,975.00
Other State Revenues	8300-8599	2,416,326.23	11.15%	723,546.41	3.34%	1,827,590.23	8.43%	1,179,416.19	5.44%	(118,717.28)	-0.55%	3,597,915.81	16.60%	21,673,330.00
Other Local Revenues	8600-8799	1,882,581.82	7.05%	3,059,486.88	11.46%	1,800,790.64	6.75%	1,960,613.43	7.34%	4,955,672.78	18.57%	1,785,600.12	6.69%	26,693,623.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	75,292.50	8.40%	0.00	0.00%	0.00	0.00%	82,389.45	9.20%	895,813.00
<b>TOTAL RECEIPTS</b>		<b>9,062,645.19</b>		<b>5,674,421.79</b>		<b>7,785,949.20</b>		<b>7,333,295.15</b>		<b>31,274,897.45</b>		<b>30,569,410.93</b>		<b>175,957,720.00</b>
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	1000-1999	7,662,618.68	9.93%	7,526,821.16	9.76%	7,572,418.86	9.82%	7,645,661.01	9.91%	1,411,958.17	1.83%	137,112.47	0.18%	77,137,279.00
Classified Salaries	2000-2999	2,993,057.04	9.41%	2,843,234.54	8.94%	2,686,987.29	8.44%	2,971,198.24	9.34%	1,988,540.36	6.25%	552,617.72	1.74%	31,820,667.00
Employee Benefits	3000-3999	2,853,125.40	8.17%	2,774,471.86	7.94%	2,764,059.51	7.91%	2,835,010.70	8.12%	1,925,475.25	5.51%	240,259.71	0.69%	34,924,087.00
Books & Supplies	4000-4999	635,068.84	6.84%	695,560.69	7.49%	836,302.50	9.00%	885,353.15	9.53%	710,315.51	7.65%	957,572.34	10.31%	9,289,318.00
Services & Operating Expenses	5000-5999	1,346,337.69	6.71%	1,760,410.11	8.78%	1,282,201.42	6.39%	2,250,283.78	11.22%	1,304,232.20	6.50%	1,355,000.75	6.76%	20,050,939.00
Capital Outlays	6000-6999	0.00	0.00%	18,617.33	0.81%	0.00	0.00%	0.00	0.00%	0.00	0.00%	13,608.21	0.59%	2,291,175.00
Other Outgo	7100-7299/7400-7499	146,797.37	3.24%	569,122.09	12.58%	137,988.42	3.05%	280,044.20	6.19%	340,569.89	7.53%	(239,873.26)	-5.30%	4,523,842.00
Indirect Costs	7300-7399	0.00	0.00%	(128,415.60)	24.00%	0.00	0.00%	(128,415.60)	24.00%	0.00	0.00%	(35,816.71)	6.69%	(535,065.00)
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%	0.04	0.00%	5,674.00
<b>TOTAL DISBURSEMENTS</b>		<b>15,637,005.02</b>		<b>16,059,822.18</b>		<b>15,279,958.00</b>		<b>16,739,135.48</b>		<b>7,681,091.38</b>		<b>2,980,481.27</b>		<b>179,507,916.00</b>
<b>D. TAX ANTICIPATION NOTES</b>														
2011-12 Mid Yr TRANS	9640	-		-		-		-		-		15,000.00		(6,950,000.00)
Jul 2012 TRANS	9640	-		-		-		-		-		-		0.00
2012-13 Mid Yr TRANS	9640	30,000,000.00		-		-		-		-		(30,000,000.00)		0.00
<b>TRANS TOTAL</b>		<b>30,000,000.00</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>(29,985,000.00)</b>		<b>(6,950,000.00)</b>
<b>E. INTERFUND LOANS</b>	9311/9611	-		-		(350,000.00)		-		350,000.00	100.00%	175,000.00		(4,000,000.00)
<b>F. PRIOR YEAR TRANSACTIONS</b>														
Accounts Receivable		968,852.98	7.69%	19,097.22	0.15%	1,530,854.45	12.14%	488,852.30	3.88%	(8,228.35)	-0.07%	6,318.19	0.05%	50,292,502.64000
Accounts Payable/Def Rev		293,017.20	20.43%	24,738.40	1.72%	184,256.80	12.84%	87,777.04	6.12%	(110.56)	-0.01%	190,303.59	13.27%	3,259,876.34000
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>675,835.78</b>		<b>(5,641.18)</b>		<b>1,346,597.65</b>		<b>401,075.26</b>		<b>(8,117.79)</b>		<b>(183,985.40)</b>		<b>47,032,626.30</b>
<b>G. NET INCOME (B - C + D+ E + F)</b>		<b>24,101,475.95</b>		<b>(10,391,041.57)</b>		<b>(6,497,411.15)</b>		<b>(9,004,765.07)</b>		<b>23,935,688.28</b>		<b>(2,405,055.74)</b>		<b>32,532,430.30</b>
<b>ENDING CASH (A +G)</b>		<b>37,236,672.50</b>		<b>26,845,630.93</b>		<b>20,348,219.78</b>		<b>11,343,454.71</b>		<b>35,279,142.99</b>		<b>32,874,087.25</b>		<b>32,874,087.25</b>
<b>GALAXY</b>														

Revised: 12/1/2012



**HEMET UNIFIED SCHOOL DISTRICT  
2012-13 First Interim**

**2013-14 General Fund Cash Flow**

		<b>JULY Projected</b>	<b>AUG Projected</b>	<b>SEPT Projected</b>	<b>OCT Projected</b>	<b>NOV Projected</b>	<b>DEC Projected</b>	<b>JAN Projected</b>							
<b>A. BEGINNING CASH</b>		<b>35,279,142.99</b>	<b>36,381,051.52</b>	<b>21,920,693.98</b>	<b>18,136,554.70</b>	<b>9,092,496.39</b>	<b>2,855,968.89</b>	<b>5,080,748.84</b>							
<b>B. RECEIPTS:</b>															
Revenue Limit															
State Aid 8011	8011	0.00	0.00%	1,292,905.38	1.48%	8,147,864.12	9.33%	3,110,653.55	3.56%	5,760,469.53	6.59%	5,760,469.53	6.59%	11,136,907.76	12.75%
Property Tax	8020-8089	0.00	0.00%	1,211,309.13	5.86%	1,013,644.97	4.91%	831,475.94	4.02%	49,710.89	0.24%	6,827,528.15	33.04%	3,512,191.38	17.00%
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	0.00%
Other RL	8091-8099	(13,326.05)	9.10%	2,217.45	-1.51%	5,682.00	-3.88%	6,315.28	-4.31%	6,315.28	-4.31%	521.79	-0.36%	2,782.66	-1.90%
Federal Revenues	8100-8299	473,200.00	2.95%	16,500.00	0.10%	1,440,392.14	8.98%	112,571.71	0.70%	112,571.71	0.70%	2,055,341.98	12.81%	4,198,759.58	26.17%
Other State Revenues	8300-8599	0.00	0.00%	369,695.37	1.72%	2,348,652.13	10.94%	3,163,379.40	14.73%	1,756,589.39	8.18%	1,265,574.87	5.89%	1,966,729.52	9.16%
Other Local Revenues	8600-8799	26,576.76	0.11%	345,141.29	1.43%	1,132,460.36	4.68%	189,502.64	0.78%	2,125,495.03	8.78%	964,496.08	3.98%	3,955,245.99	16.33%
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%	111,777.60	30.00%
<b>TOTAL RECEIPTS</b>		<b>486,450.71</b>	<b>3,237,768.62</b>	<b>14,088,695.72</b>	<b>7,413,898.52</b>	<b>9,811,151.83</b>	<b>16,873,932.40</b>	<b>24,884,394.49</b>							
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	745,442.27	0.91%	7,477,830.36	9.17%	7,770,638.42	9.53%	7,910,093.92	9.70%	8,087,143.60	9.92%	7,970,060.33	9.78%	7,808,138.82	9.58%
Classified Salaries	2000-2999	1,356,041.76	4.06%	2,714,187.60	8.12%	2,907,884.31	8.70%	3,125,214.70	9.35%	3,476,485.26	10.40%	3,164,598.47	9.47%	2,778,601.20	8.31%
Employee Benefits	3000-3999	3,722,829.97	10.59%	3,123,423.17	8.89%	3,004,480.95	8.55%	2,971,029.95	8.45%	3,045,421.75	8.66%	2,516,906.28	7.16%	2,942,821.08	8.37%
Books & Supplies	4000-4999	293,214.74	2.86%	623,767.08	6.09%	865,593.69	8.45%	688,743.68	6.73%	744,308.36	7.27%	271,605.71	2.65%	907,929.63	8.87%
Services & Operating Expenses	5000-5999	1,636,049.91	8.05%	975,741.68	4.80%	2,034,208.08	10.01%	1,155,083.39	5.68%	1,052,391.62	5.18%	390,465.55	1.92%	2,237,133.92	11.01%
Capital Outlays	6000-6999	0.00	0.00%	25,000.00	25.00%	0.00	0.00%	25,000.00	25.00%	0.00	0.00%	25,000.00	25.00%	0.00	0.00%
Other Outgo	7100-7299/7400-7499	268,946.58	5.79%	226,749.79	4.88%	1,359,107.63	29.27%	837,444.01	18.03%	(92,276.50)	-1.99%	398,782.86	8.59%	222,576.48	4.79%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	(141,957.50)	25.00%	0.00	0.00%	(136,279.20)	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%
<b>TOTAL DISBURSEMENTS</b>		<b>8,022,525.23</b>	<b>15,166,699.68</b>	<b>17,941,913.08</b>	<b>16,570,652.15</b>	<b>16,313,474.09</b>	<b>14,601,140.00</b>	<b>16,897,201.13</b>							
<b>D. TAX ANTICIPATION NOTES</b>															
2012-13 Mid Yr TRANS	9640	(16,500,000.00)	(13,500,000.00)	-	-	-	-	-	-	-	-	-	-	0.00	
Jul 2013 TRANS	9640	10,000,000.00	-	-	-	-	-	-	-	-	-	-	-	(10,000,000.00)	
2013-14 Mid Yr TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	0.00	
<b>TRANS TOTAL</b>		<b>(6,500,000.00)</b>	<b>(13,500,000.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,000,000.00)</b>							
<b>E. INTERFUND LOANS</b>	9311/9611	-	-	(200,000.00)	-	200,000.00	-	0.00							
<b>F. PRIOR YEAR TRANSACTIONS</b>															
Accounts Receivable		16,855,483.05	221.68%	11,417,423.52	150.16%	390,953.08	5.14%	612,695.32	8.06%	78,294.76	1.03%	14,487.55	0.19%	16,767.19	0.22%
Accounts Payable/Def Rev		1,717,500.00	98.14%	448,850.00	25.65%	121,875.00	6.96%	500,000.00	28.57%	12,500.00	0.71%	62,500.00	3.57%	37,500.00	2.14%
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>15,137,983.05</b>	<b>10,968,573.52</b>	<b>269,078.08</b>	<b>112,695.32</b>	<b>65,794.76</b>	<b>(48,012.45)</b>	<b>(20,732.81)</b>							
<b>G. NET INCOME (B - C + D + E + F)</b>		<b>1,101,908.53</b>	<b>(14,460,357.54)</b>	<b>(3,784,139.28)</b>	<b>(9,044,058.31)</b>	<b>(6,236,527.50)</b>	<b>2,224,779.95</b>	<b>(2,033,539.45)</b>							
<b>ENDING CASH (A + G)</b>		<b>36,381,051.52</b>	<b>21,920,693.98</b>	<b>18,136,554.70</b>	<b>9,092,496.39</b>	<b>2,855,968.89</b>	<b>5,080,748.84</b>	<b>3,047,209.39</b>							

12/1/2012

**HEMET UNIFIED SCHOOL DISTRICT  
2012-13 First Interim**

**2013-14 General Fund Cash Flow**

		<b>FEB Projected</b>		<b>MARCH Projected</b>		<b>APRIL Projected</b>		<b>MAY Projected</b>		<b>JUNE Projected</b>		<b>ACCRUALS</b>		<b>TOTAL</b>
<b>A. BEGINNING CASH</b>		<b>3,047,209.39</b>		<b>25,368,045.51</b>		<b>16,500,628.98</b>		<b>14,640,956.91</b>		<b>1,584,106.51</b>		<b>22,240,287.94</b>		<b>35,279,142.99</b>
<b>B. RECEIPTS:</b>														
Revenue Limit														
State Aid 8011	8011	3,571,491.11	4.09%	0.00	0.00%	1,785,745.55	2.04%	0.00	0.00%	23,367,482.00	26.74%	23,869,190.93	27.32%	87,803,179.46
Property Tax	8020-8089	0.00	0.00%	2,260,927.77	10.94%	7,091,424.95	34.32%	(3,061,998.74)	-14.82%	497,646.12	2.41%	(0.02)	0.00%	20,233,861.00
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	1,934.84	-1.32%	(29,876.18)	20.39%	1,877.14	-1.28%	1,594.53	-1.09%	(11,546.79)	7.88%	(120,981.95)	82.59%	(146,490.00)
Federal Revenues	8100-8299	1,280,825.82	7.98%	1,675,584.92	10.45%	108,992.39	0.68%	184,931.20	1.15%	2,694,619.75	16.80%	1,686,883.80	10.52%	16,041,175.00
Other State Revenues	8300-8599	1,930,852.73	8.99%	1,096,285.18	5.11%	2,456,376.57	11.44%	1,103,819.68	5.14%	1,406,695.10	6.55%	2,606,315.06	12.14%	21,470,965.00
Other Local Revenues	8600-8799	1,894,672.02	7.82%	3,065,206.61	12.66%	1,867,469.41	7.71%	3,617,743.71	14.94%	3,196,778.54	13.20%	1,834,877.56	7.58%	24,215,666.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	93,148.00	25.00%	0.00	0.00%	149,036.80	40.00%	18,629.60	5.00%	372,592.00
<b>TOTAL RECEIPTS</b>		<b>8,679,776.52</b>		<b>8,068,128.30</b>		<b>13,405,034.01</b>		<b>1,846,090.38</b>		<b>31,300,711.52</b>		<b>29,894,914.98</b>		<b>169,990,948.00</b>
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	1000-1999	8,088,884.30	9.92%	7,958,486.92	9.76%	7,933,452.67	9.73%	7,322,973.55	8.98%	2,055,839.78	2.52%	402,489.06	0.49%	81,531,474.00
Classified Salaries	2000-2999	3,015,575.67	9.02%	2,902,083.44	8.68%	3,021,644.62	9.04%	2,430,827.20	7.27%	1,902,548.24	5.69%	629,106.53	1.88%	33,424,799.00
Employee Benefits	3000-3999	2,807,324.69	7.99%	2,805,635.90	7.98%	2,961,464.73	8.43%	2,846,495.87	8.10%	2,395,861.24	6.82%	3,153.42	0.01%	35,146,849.00
Books & Supplies	4000-4999	648,546.72	6.33%	748,011.08	7.31%	526,316.18	5.14%	309,753.21	3.03%	2,333,238.56	22.79%	1,277,988.36	12.48%	10,239,017.00
Services & Operating Expenses	5000-5999	1,640,793.96	8.07%	2,130,503.99	10.48%	1,401,794.69	6.90%	2,014,064.03	9.91%	2,154,626.93	10.60%	1,504,099.25	7.40%	20,326,957.00
Capital Outlays	6000-6999	25,000.00	25.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	100,000.00
Other Outgo	7100-7299/7400-7499	273,583.59	5.89%	521,199.92	11.22%	192,480.40	4.14%	148,384.32	3.20%	287,030.92	6.18%	0.00	0.00%	4,644,010.00
Indirect Costs	7300-7399	0.00	0.00%	(136,279.20)	24.00%	0.00	0.00%	(136,279.20)	24.00%	0.00	0.00%	(17,034.90)	3.00%	(567,830.00)
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
<b>TOTAL DISBURSEMENTS</b>		<b>16,499,708.93</b>		<b>16,929,642.05</b>		<b>16,037,153.29</b>		<b>14,936,218.98</b>		<b>11,129,145.67</b>		<b>3,799,801.72</b>		<b>184,845,276.00</b>
<b>D. TAX ANTICIPATION NOTES</b>														
2012-13 Mid Yr TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	(30,000,000.00)
Jul 2013 TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	0.00
2013-14 Mid Yr TRANS	9640	30,000,000.00	-	-	-	-	-	-	-	-	-	(30,000,000.00)	-	0.00
<b>TRANS TOTAL</b>		<b>30,000,000.00</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>(30,000,000.00)</b>		<b>(30,000,000.00)</b>
<b>E. INTERFUND LOANS</b>	9311/9611	-	-	-	-	(400,000.00)	-	-	-	400,000.00	100.00%	-	-	0.00
<b>F. PRIOR YEAR TRANSACTIONS</b>														
Accounts Receivable		215,768.53	2.84%	19,097.22	0.25%	1,222,447.21	16.08%	83,278.20	1.10%	118,990.56	1.56%	5,971.22	0.08%	31,051,657.41000
Accounts Payable/Def Rev		75,000.00	4.29%	25,000.00	1.43%	50,000.00	2.86%	50,000.00	2.86%	34,374.98	1.96%	0.00	0.00%	3,135,099.98000
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>140,768.53</b>		<b>(5,902.78)</b>		<b>1,172,447.21</b>		<b>33,278.20</b>		<b>84,615.58</b>		<b>5,971.22</b>		<b>27,916,557.43</b>
<b>G. NET INCOME (B - C + D+ E + F)</b>		<b>22,320,836.12</b>		<b>(8,867,416.53)</b>		<b>(1,859,672.07)</b>		<b>(13,056,850.40)</b>		<b>20,656,181.43</b>		<b>(3,898,915.52)</b>		<b>(16,937,770.57)</b>
<b>ENDING CASH (A + G)</b>		<b>25,368,045.51</b>		<b>16,500,628.98</b>		<b>14,640,956.91</b>		<b>1,584,106.51</b>		<b>22,240,287.94</b>		<b>18,341,372.42</b>		<b>18,341,372.42</b>

12/1/2012

**ATTACHMENT E**

District Name: Hemet Unified Contact Name: Pam Buckhout Date: 12/11/12

**GENERAL FUND**

- The district has sufficient cash in the General Fund and does **NOT** anticipate needing to borrow funds internally or externally from July 2012 to December 2013.
- The district does NOT have sufficient cash in the General Fund and will do an **internal temporary loan**, as indicated below. *(Please indicate the amounts, the fund(s) that will loan monies to the General Fund, and the anticipated loan date).*

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

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

Amount: <u>\$30,000,000</u>	Type: <u>Reg</u>	Anticipated Funding Date: <u>July 1, 2012</u>
Amount: <u>\$30,000,000</u>	Type: <u>Crs Yr</u>	Anticipated Funding Date: <u>Feb 1, 2013</u>
Amount: _____	Type: _____	Anticipated Funding Date: _____
Amount: _____	Type: _____	Anticipated Funding Date: _____

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

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

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

**OTHER FUNDS**

- The district does NOT have sufficient cash in the Charter Fund Fund and will do an internal temporary loan in the amount of \$ 350,000 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 \$ 175,000 from the General Fund Fund.

## ATTACHMENT E

- ✓ 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 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 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 this option may not be feasible at this time. Therefore, please contact our office immediately if the district anticipates needing this option.

**Hemet Unified School District**  
**2012-13 First Interim Multi-Year Projections**  
**Unrestricted General Fund**

Restore CSEA & HTA furloughs in 13-14

DESCRIPTION	Audited Actuals 2010-11	Unaudited Actuals 2011-12	Percent of Change %	First Interim Budget 2012-13	Percent of Change %	Projected Budget 2013-14	Percent of Change %	Projected Budget 2014-15	Percent of Change %
COLA Actual/Projection %	(\$0)	2.24%		3.24%		0.00%		0.00%	
ADA Actual/Projection (Number) (excluding County and Charter)	\$20,619	20,327.87	-1.41%	20,055.04	-1.34%	20,055.04	0.00%	20,055.04	0.00%
<b>REVENUES</b>									
REVENUE LIMIT	\$106,780,126	\$105,090,258	-1.58%	\$103,866,677	-1.16%	\$102,890,488	-0.94%	\$102,890,488	0.00%
FEDERAL	\$1,508,313	\$1,674,546	11.02%	\$1,435,800	-14.26%	\$1,435,800	0.00%	\$1,435,800	0.00%
STATE	\$15,630,216	\$13,170,611	-15.74%	\$13,133,766	-0.28%	\$13,133,766	0.00%	\$13,133,766	0.00%
LOCAL	\$4,125,401	\$4,266,539	3.42%	\$4,896,957	14.78%	\$3,800,000	-22.40%	\$3,800,000	0.00%
CONTRIBUTIONS	(\$9,830,292)	(\$11,691,970)	18.94%	(\$14,128,683)	20.84%	(\$15,389,279)	8.92%	(\$15,409,449)	0.13%
REVENUE TOTALS	\$118,213,764	\$112,509,984	-4.82%	\$109,204,517	-2.94%	\$105,870,775	-3.05%	\$105,850,605	-0.02%
<b>EXPENDITURES</b>									
Certificated Salaries	\$58,902,554	\$59,436,513	0.91%	\$60,394,526	1.61%	\$63,775,838	5.60%	\$65,296,251	2.38%
Classified Salaries	\$13,621,669	\$14,019,374	2.92%	\$14,511,688	3.51%	\$15,759,043	8.60%	\$16,311,188	3.50%
Benefits	\$19,667,990	\$22,742,028	15.63%	\$23,634,084	3.92%	\$23,695,574	0.26%	\$23,286,185	-1.73%
Books & Supplies	\$2,400,541	\$2,281,898	-4.94%	\$2,791,613	22.34%	\$4,225,112	51.35%	\$3,225,112	-23.67%
Contracts & Services	\$13,128,507	\$12,028,672	-8.38%	\$12,939,280	7.57%	\$13,073,066	1.03%	\$13,459,527	2.96%
Capital Outlay	\$255,175	\$395,295	54.91%	\$183,187	-53.66%	\$50,000	-72.71%	\$50,000	0.00%
Other Outgo	\$42,486	\$6,949	-83.64%	\$12,883	85.39%	\$12,883	0.00%	\$12,883	0.00%
Support Costs	(\$2,272,901)	(\$2,036,046)	-10.42%	(\$2,442,310)	19.95%	(\$2,442,310)	0.00%	(\$2,174,480)	-10.97%
Total Expenditures	\$105,746,021	\$108,874,683	2.96%	\$112,024,951	2.89%	\$118,149,206	5.47%	\$119,466,666	1.12%
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	\$719,371	\$27,050	-96.24%	\$0	-100.00%		#DIV/0!	\$0	#DIV/0!
Transfers Out & Other Uses	\$1,230,000	\$219,154	-82.18%	\$5,674	-97.41%	\$0	-100.00%	\$0	#DIV/0!
Total Sources & Uses	(\$510,629)	(\$192,104)	-62.38%	(\$5,674)	-97.05%	\$0	-100.00%	\$0	#DIV/0!
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	\$11,957,114	\$3,443,197	-71.20%	(\$2,826,108)	-182.08%	(\$12,278,431)	334.46%	(\$13,616,061)	10.89%
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	\$15,728,021	\$27,685,135	76.02%	\$31,128,332	12.44%	\$28,302,224	-9.08%	\$16,023,793	-43.38%
Ending Balance	\$27,685,135	\$31,128,332	12.44%	\$28,302,224	-9.08%	\$16,023,793	-43.38%	\$2,407,732	-84.97%
<b>Reserve Amounts:</b>									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$254,609	\$255,594		\$254,609		\$254,609		\$254,609	
Designated for Economic Uncert.	\$8,550,154	\$8,800,000		\$8,990,000		\$9,300,000		\$2,128,123	
Prepaid Expenditures	\$0	\$1,540		\$0		\$0		\$0	
Legally Restricted Balances	\$0	\$0		\$0		\$0		\$0	
Unrestricted Carry Over Balances	\$4,018,467	\$3,390,825		\$2,602,058		\$2,470,000		\$0	
Reserve for Ed Jobs funded expenses	\$4,300,000	\$0		\$0		\$0		\$0	
Reserve for Deficit Spending	\$10,536,905	\$18,655,373		\$16,430,557		\$3,974,184		\$0	
Unappropriated	\$0	\$0		\$0		\$0		\$0	
Total EFB	\$27,685,135	\$31,128,332		\$28,302,224		\$16,023,793		\$2,407,732	

**Hemet Unified School District**  
**2012-13 First Interim Multi-Year Projections**  
**Restricted General Fund**

Restore CSEA & HTA furloughs in 13-14

DESCRIPTION	Audited Actuals 2010-11	Unaudited Actuals 2011-12	Percent of Change over PY	First Interim Budget 2012-13	Percent of Change over PY	Projected Budget 2013-14	Percent of Change over PY	Projected Budget 2014-15	Percent of Change over PY
<b>REVENUES</b>									
REVENUE LIMIT	4,214,985	\$5,124,527	21.58%	\$5,281,302	3.06%	\$5,281,302	0.00%	\$5,281,302	0.00%
FEDERAL	16,901,630	\$18,908,819	11.88%	\$16,111,175	-14.80%	\$14,605,375	-9.35%	\$14,605,375	0.00%
STATE	7,480,279	\$8,609,906	15.10%	\$8,539,564	-0.82%	\$8,339,564	-2.34%	\$8,339,564	0.00%
LOCAL	18,526,700	\$21,196,882	14.41%	\$21,796,666	2.83%	\$20,415,666	-6.34%	\$20,415,666	0.00%
CONTRIBUTIONS	9,830,292	\$11,691,970	18.94%	\$14,128,683	20.84%	\$15,389,279	8.92%	\$15,409,449	0.13%
REVENUE TOTALS	56,953,886	\$65,532,104	15.06%	\$65,857,390	0.50%	\$64,031,186	-2.77%	\$64,051,356	0.03%
<b>EXPENDITURES</b>									
Certificated Salaries	19,268,520	\$18,480,626	-4.09%	\$16,742,753	-9.40%	\$17,755,637	6.05%	\$17,539,727	-1.22%
Classified Salaries	15,726,624	\$16,509,473	4.98%	\$17,308,979	4.84%	\$17,665,755	2.06%	\$17,648,407	-0.10%
Benefits	10,995,496	\$11,258,951	2.40%	\$11,290,003	0.28%	\$11,451,275	1.43%	\$11,419,143	-0.28%
Books & Supplies	3,980,966	\$5,801,745	45.74%	\$6,497,705	12.00%	\$6,013,905	-7.45%	\$5,263,905	-12.47%
Contracts & Services	5,775,343	\$6,312,797	9.31%	\$7,111,659	12.65%	\$7,253,892	2.00%	\$7,226,431	-0.38%
Capital Outlay	1,174,090	\$2,379,794	102.69%	\$2,107,988	-11.42%	\$50,000	-97.63%	\$50,000	0.00%
Other Outgo	4,382,472	\$4,600,001	4.96%	\$4,510,959	-1.94%	\$4,631,127	2.66%	\$4,546,658	-1.82%
Support Costs	1,826,324	\$1,553,060	-14.96%	\$1,907,245	22.81%	\$1,874,480	-1.72%	\$1,674,480	-10.67%
Total Expenditures	63,129,835	\$66,896,447	5.97%	\$67,477,291	0.87%	\$66,696,071	-1.16%	\$65,368,751	-1.99%
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	958,731	\$1,246,448	30.01%	\$895,813	-28.13%	\$372,592	-58.41%	\$372,592	0.00%
Transfers Out & Other Uses	863,400	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
Total Sources & Uses	95,331	1,246,448.0	1207.49%	895,813.0	-28.13%	372,592.0	-58.41%	372,592.0	0.00%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$6,080,618)	(\$117,895)	-98.06%	(\$724,088)	514.18%	(\$2,292,293)	216.58%	(\$944,803)	-58.78%
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	10,531,885	\$4,451,267	-57.74%	\$4,333,372	-2.65%	\$3,609,284	-16.71%	\$1,316,991	-63.51%
Ending Balance	4,451,267	\$4,333,372	-2.65%	\$3,609,284	-16.71%	\$1,316,991	-63.51%	\$372,188	-71.74%
<b>Reserve Amounts:</b>									
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	518,781	\$0		\$0		\$0		\$0	
RDA	198,678	\$0		\$0		\$0		\$0	
LEA - Medical	1,908,041	\$1,024,999		\$119,487		\$0		\$0	
Restricted Lottery	588,642	\$981,009		\$839,374		\$250,000		\$50,000	
Spec Ed Low Incidence Equip	100,151	\$111,812		\$133,406		\$100,000		\$80,000	
12/3/2012 Spec Ed Mental Health	0	\$781,384		\$965,923		\$500,000		\$242,188	
EIA	1,136,974	\$1,434,168		\$1,551,094		\$466,991		\$0	
Unappropriated	0	\$0		A -12 (\$0)		(\$0)		(\$0)	
Total EFB	4,451,267	\$4,333,372		\$3,609,284		\$1,316,991		\$372,188	

**Hemet Unified School District**  
**2012-13 First Interim Multi-Year Projections**  
**Combined General Fund**

Restore CSEA & HTA furloughs in 13-14

DESCRIPTION	Audited Estimated 2010-11	Unaudited Actuals 2011-12	Percent of Change over PY	First Interim Budget 2012-13	Percent of Change over PY	Projected Budget 2013-14	Percent of Change over PY	Projected Budget 2014-15	Percent of Change over PY
COLA Actual/Projection %	-0.39%	-0.39%		0.00%		0.00%		0.00%	
ADA Actual/Projection (Number) (excluding County and Charter)	20,619.20	20,327.87	-1.41%	20,055.04	-1.34%	20,055.04	0.00%	20,055.04	0.00%
<b>REVENUES</b>									
REVENUE LIMIT	\$110,995,111	\$110,214,785	-0.70%	\$109,147,979	-0.97%	\$108,171,790	-0.89%	\$108,171,790	0.00%
FEDERAL	\$18,409,943	\$20,583,365	11.81%	\$17,546,975	-14.75%	\$16,041,175	-8.58%	\$16,041,175	0.00%
STATE	\$23,110,495	\$21,780,517	-5.75%	\$21,673,330	-0.49%	\$21,473,330	-0.92%	\$21,473,330	0.00%
LOCAL	\$22,652,101	\$25,463,421	12.41%	\$26,693,623	4.83%	\$24,215,666	-9.28%	\$24,215,666	0.00%
CONTRIBUTIONS	\$0	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	\$175,167,650	\$178,042,088	1.64%	\$175,061,907	-1.67%	\$169,901,961	-2.95%	\$169,901,961	0.00%
<b>EXPENDITURES</b>									
Certificated Salaries	\$78,171,074	\$77,917,139	-0.32%	\$77,137,279	-1.00%	\$81,531,475	5.70%	\$82,835,978	1.60%
Classified Salaries	\$29,348,293	\$30,528,847	4.02%	\$31,820,667	4.23%	\$33,424,798	5.04%	\$33,959,595	1.60%
Benefits	\$30,663,486	\$34,000,979	10.88%	\$34,924,087	2.71%	\$35,146,849	0.64%	\$34,705,328	-1.26%
Books & Supplies	\$6,381,507	\$8,083,643	26.67%	\$9,289,318	14.91%	\$10,239,017	10.22%	\$8,489,017	-17.09%
Contracts & Services	\$18,903,850	\$18,341,469	-2.97%	\$20,050,939	9.32%	\$20,326,958	1.38%	\$20,685,958	1.77%
Capital Outlay	\$1,429,265	\$2,775,089	94.16%	\$2,291,175	-17.44%	\$100,000	-95.64%	\$100,000	0.00%
Other Outgo	\$4,424,958	\$4,606,950	4.11%	\$4,523,842	-1.80%	\$4,644,010	2.66%	\$4,559,541	-1.82%
Support Costs	(\$446,577)	(\$482,986)	8.15%	(\$535,065)	10.78%	(\$567,830)	6.12%	(\$500,000)	-11.95%
Total Expenditures	\$168,875,856	\$175,771,130	4.08%	\$179,502,242	2.12%	\$184,845,277	2.98%	\$184,835,417	-0.01%
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	\$1,678,102	\$1,273,498	-24.11%	\$895,813	-29.66%	\$372,592	-58.41%	\$372,592	0.00%
Transfers Out & Other Uses	\$2,093,400	\$219,154	-89.53%	\$5,674	-97.41%	\$0	-100.00%	\$0	#DIV/0!
Total Sources & Uses	(\$415,298)	\$1,054,344	-353.88%	\$890,139	\$1	\$372,592	\$0	\$372,592	#DIV/0!
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	\$5,876,496	\$3,325,302	-43.41%	(\$3,550,196)	-206.76%	(\$14,570,724)	310.42%	(\$14,560,864)	-0.07%
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	\$26,259,906	\$32,136,402	22.38%	\$35,461,704	10.35%	\$31,911,508	-10.01%	\$17,340,784	-45.66%
Ending Balance	\$32,136,402	\$35,461,704	10.35%	\$31,911,508	-10.01%	\$17,340,784	-45.66%	\$2,779,920	-83.97%
Reserve Amounts:									
Revolving Cash	\$25,000	\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$254,609	\$255,594		\$254,609		\$254,609		\$254,609	
<b>Designated for Economic Uncert.</b>	<b>\$8,550,154</b>	<b>\$8,800,000</b>		<b>\$8,990,000</b>		<b>\$9,300,000</b>		<b>\$2,128,123</b>	
Prepaid Expenditures	\$0	\$1,540		\$0		\$0		\$0	
Legally Restricted Balances	\$4,252,589	\$4,333,372		\$3,609,284		\$1,316,991		\$372,188	
Designated - Unrestricted Carry Over	\$4,018,467	\$3,390,825		\$2,602,058		\$2,470,000		\$0	
Designated - Restricted Resources	\$198,678	\$0		\$0		\$0		\$0	
Reserve for ARRA/Jobs expenses	\$4,300,000	\$0		\$0		\$0		\$0	
MYP - Deficit Spending	\$10,536,905	\$18,655,373		\$16,430,557		\$3,974,184		\$0	
Unappropriated	\$0	\$0		(\$0)		(\$0)		(\$0)	
Total EFB	\$32,136,402	\$35,461,704		\$31,911,508		\$17,340,784		\$2,779,920	
% of Reserve (97890)	5.00%	5.00%		5.01%		5.03%		1.15%	

Hemet Unified School District  
2012-13 First Interim Multi-Year Projections

Restore CSEA & HTA furloughs in 13-14

Combined General Fund								Total Expense Change	Rev Limit 80XX	Federal 81XX-82XX	State 83XX-85XX	Local 86XX-87XX	Transfers In/Sources 89XX	Total Revenue Change
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX							
2012-13	77,137,279	31,820,667	34,924,087	9,289,318	20,050,939	2,291,175	3,994,451	179,507,916	109,147,979	17,546,975	21,673,330	26,693,623	895,813	175,957,720
2013-14 Adjustments														
List separately:								0						0
COLA								0						0
COLA Deficits								0	0					0
ADA Growth/(Decline) (SpEd MH)	195,000	135,000	112,800					442,800	(976,189)					(976,189)
Step & Column	1,234,196	509,131	303,206					2,046,533						0
Restore 6 days	2,965,000	960,000	528,000					4,453,000						0
Rate Increases/Increased Costs								0						
Carry Over/One-Time Rev/Exp	0	0	0	(450,301)	276,019	(2,191,175)		(2,365,457)		(1,505,800)	(200,000)	(2,477,957)	(523,221)	(4,706,978)
Positions from F06		(580,168)	(290,120)					(870,288)						
Positions to F03		580,168	290,120					870,288						
SERP			(721,244)					(721,244)						0
Textbook Adoption				1,400,000				1,400,000						0
Indirect Costs/Debt Payments/Tx Out							81,729	81,729						0
2013-14 TOTALS	81,531,475	33,424,798	35,146,849	10,239,017	20,326,958	100,000	4,076,180	184,845,277	108,171,790	16,041,175	21,473,330	24,215,666	372,592	170,274,553
2014-15 Adjustments														
List separately:								0						0
COLA								0						0
COLA Deficit								0						0
ADA Growth/(Decline)								0	0					0
Step & Column	1,304,503	534,797	325,803					2,165,103						0
Rate Increases/Increased Costs					359,000			359,000						
Carry Over/One-Time Rev/Exp				(350,000)				(350,000)						0
Positions from F06	(500,000)	(300,000)	(153,478)					(953,478)						0
Positions to F03	500,000	300,000	153,478					953,478						0
SERP								0						0
Textbook Adoption				(1,400,000)				(1,400,000)						
Indirect Costs/Debt Payments/Tx Out			(767,324)		0		(16,639)	(783,963)						0
2014-15 TOTALS	82,835,978	33,959,595	34,705,328	8,489,017	20,685,958	100,000	4,059,541	184,835,417	108,171,790	16,041,175	21,473,330	24,215,666	372,592	170,274,553



**SUMMARY OF ASSUMPTIONS**  
**2012-13 First Interim Multi-Year Projections**  
**2012-13 to 2014-15**

Restore CSEA &amp; HTA furloughs in 13-14

<b>Hemet Unified School District</b>			
	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>Budget Solutions</b>			
Total Needed	\$ 5,450,000.00	\$ 5,000,000.00	\$ -
Total Approved/Finalized	\$ 5,450,000.00	\$ -	\$ -
<b>Status of Negotiations (e.g. settled, negotiating, impasse, mediation, fact finding)</b>			
Certificated	settled		
Classified	settled		
<b>Projected Enrollment</b>			
District K-12	21,127	21,127	21,127
Charter School	559	560	560
<b>Projected P-2 ADA</b>			
District K-12	20,055.04	20,055.04	20,055.04
County Supplement	68.50	68.50	68.50
Charter School	535.87	535.87	535.87
<b>Projected Revenue Limit ADA</b>			
District K-12	20,241.72	20,055.04	20,055.04
County Supplement	68.50	68.50	68.50
Charter School	535.87	535.87	535.87
<b>Revenue Limit COLA</b>	3.240%	0.000%	0.000%
<b>Categorical COLA</b>	0.000%	0.000%	0.000%
<b>Deficit</b>	77.728%	77.728%	77.728%
<b>One Percent Salary Change (Include Management)</b>			
Certificated (Salaries & Fixed Charges)	\$ 864,000	\$ 913,000	\$ 928,000
Classified (Salaries & Fixed Charges)	\$ 413,500	\$ 434,500	\$ 441,500
<b>Step/Column Increase (Include Management)</b>			
Certificated (Salaries & Fixed Charges)	\$ 1,131,814	\$ 1,383,663	\$ 1,466,795
Classified (Salaries & Fixed Charges)	\$ 627,054	\$ 662,870	\$ 698,308
<b>Staffing Change from Prior Year (Include New Schools Opening)</b>			
Number of Teachers (Increase/Decrease)	-14.9	0	0
Certificated (Salaries only)	\$ (968,500)	\$ -	\$ -
Classified (Salaries only)	\$ -	\$ -	\$ -
Management (Salaries only)	\$ -	\$ -	\$ -
<b>Negotiated/Projected Salaries and Benefits Changes (Increase/Decrease)</b>			
Certificated Salaries	\$ -	\$ 2,965,000	\$ -
Classified Salaries	\$ -	\$ 960,000	\$ -
Health/Welfare Benefits	\$ -	\$ -	\$ -
<b>Number of New Schools Opening/Other</b>			
Cost of Operations for New Schools (Objects 4XXX-6XXX)	\$ -	\$ -	\$ -

**Hemet USD Governing Board Commitment to Fiscal Solvency  
2012-13 Adopted Budget**

The Governing Board recognizes its responsibility to plan for and maintain the fiscal solvency of the District for the current and two subsequent fiscal years. Therefore, the District submits the detailed list below of ongoing, or as noted, one-time, budget reductions for 2013-14 totaling \$4,500,000. The multi-year projections indicated the need for further reductions totaling \$4,500,000 in 2014-15. The District will implement these reductions in order to maintain fiscal solvency, and will submit an updated detailed list of Board-approved ongoing budget reductions for 2013-14 with the 2012-13 Second Interim Financial Report.

_____	12/11/12
Board Clerk	Date

Item #	Reduction Description	Status	2013-14	2014-15
1	Six Furlough Days	On-going/negotiable	\$4,500,000	\$4,500,000



# **First Interim State SACS Forms**

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

**Business Services**

December 11, 2012

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

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2012

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

**CERTIFICATION OF FINANCIAL CONDITION**

       POSITIVE CERTIFICATION

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

  X   QUALIFIED CERTIFICATION

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

       NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Pam Buckhout

Telephone: 951-765-5100

Title: Director, Fiscal Services

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

**Criteria and Standards Review Summary**

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2011-12) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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





Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	96,174,962.00	96,174,962.00	11,438,094.21	103,866,677.00	7,691,715.00	8.0%
2) Federal Revenue		8100-8299	1,435,800.00	1,435,800.00	745,765.00	1,435,800.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,539,911.00	12,539,911.00	2,729,602.47	13,133,766.00	593,855.00	4.7%
4) Other Local Revenue		8600-8799	3,415,536.00	3,415,536.00	903,323.70	4,896,957.00	1,481,421.00	43.4%
5) TOTAL, REVENUES			113,566,209.00	113,566,209.00	15,816,785.38	123,333,200.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	60,924,876.00	60,394,526.00	17,824,405.47	60,394,526.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,378,744.00	14,511,688.00	4,448,841.32	14,511,688.00	0.00	0.0%
3) Employee Benefits		3000-3999	20,648,777.00	23,633,385.00	9,755,852.73	23,634,084.00	(699.00)	0.0%
4) Books and Supplies		4000-4999	2,634,146.00	2,770,613.00	750,844.33	2,791,613.00	(21,000.00)	-0.8%
5) Services and Other Operating Expenditures		5000-5999	14,678,596.00	12,889,280.00	3,831,103.92	12,939,280.00	(50,000.00)	-0.4%
6) Capital Outlay		6000-6999	97,000.00	183,187.00	23,701.08	183,187.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,883.00	12,883.00	(3,909.00)	12,883.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,399,115.00)	(2,440,664.00)	(662,742.72)	(2,442,310.00)	1,646.00	-0.1%
9) TOTAL, EXPENDITURES			110,975,907.00	111,954,898.00	35,968,097.13	112,024,951.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,590,302.00	1,611,311.00	(20,151,311.75)	11,308,249.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	5,674.00	5,673.96	5,674.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,197,961.00)	(14,128,683.00)	(13,853,570.00)	(14,128,683.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,197,961.00)	(14,134,357.00)	(13,859,243.96)	(14,134,357.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,607,659.00)	(12,523,046.00)	(34,010,555.71)	(2,826,108.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,132,054.00	31,128,332.08		31,128,332.08	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)			31,132,054.00	31,128,332.08		31,128,332.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,132,054.00	31,128,332.08		31,128,332.08		
2) Ending Balance, June 30 (E + F1e)			19,524,395.00	18,605,286.08		28,302,224.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	254,609.00	254,609.00		254,609.00		
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	10,484,786.00	9,565,677.08		19,032,615.08		
0001 - Site Discretionary Carry Over	0000	9780	859,460.00					
0014 - Business Summit	0000	9780	7,311.00					
0301 - Equip Replacement	0000	9780	755,366.00					
0310 - MAA	0000	9780	442,916.00					
0390 - ERate Projects	0000	9780	843,238.00					
0600 - Site Donations	0000	9780	279,969.00					
0605 - ROTC	0000	9780	17,092.00					
0800 - Unclaimed Property	0000	9780	51,888.00					
MYP - Deficit Spending	0000	9780	6,753,144.00					
1101 - Site Lottery Carry Over	1100	9780	474,402.00					
0001 - Site Discretionary Carry Over	0000	9780		835,671.00				
0010 - STAR Testing	0000	9780		40,101.00				
0014 - Business Summit	0000	9780		7,857.00				
0301 - Equip Replacement	0000	9780		455,709.00				
0390 - ERate Projects	0000	9780		836,667.00				
0600 - Site Donations	0000	9780		35,252.00				
0800 - Unclaimed Property	0000	9780		6,092.00				
MYP - Deficit Spending	0000	9780		6,713,619.19				
1101 - Site Lottery Carry Over	1100	9780		634,708.89				
0001 - Site Discretionary Carry Over	0000	9780				835,671.00		
0010 - STAR Testing	0000	9780				40,101.00		
0014 - Business Summit	0000	9780				7,857.00		
0301 - Equipment Replacement	0000	9780				455,709.00		
0390 - ERate Projects	0000	9780				586,667.00		
0600 - Site Donations	0000	9780				35,252.00		
0800 - Unclaimed Property	0000	9780				6,092.00		
MYP - Deficit Spending	0000	9780				16,430,557.19		
1101 - Site Lottery Carry Over	1100	9780				634,708.89		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,760,000.00	8,760,000.00		8,990,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	79,494,168.00	80,706,662.00	13,363,174.00	88,348,891.00	7,642,229.00	9.5%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	367,759.00	367,759.00	0.00	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	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	19,683,545.00	20,838,044.00	0.00	20,838,044.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,142,776.00	1,142,776.00	1,013,500.78	1,142,776.00	0.00	0.0%
Prior Years' Taxes		8043	2,358,797.00	2,358,797.00	1,928,306.03	2,358,797.00	0.00	0.0%
Supplemental Taxes		8044	124,005.00	172,571.00	80,836.69	172,571.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,541,560.00)	(4,688,000.00)	0.00	(4,688,000.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	22,750.00	753,631.00	313,683.78	753,631.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>101,652,240.00</b>	<b>101,652,240.00</b>	<b>16,699,501.28</b>	<b>109,294,469.00</b>	<b>7,642,229.00</b>	<b>7.5%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,281,302.00)	(5,281,302.00)	(5,281,302.00)	(5,281,302.00)	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	280,464.00	280,464.00	131,460.93	282,609.00	2,145.00	0.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(476,440.00)	(476,440.00)	(111,566.00)	(429,099.00)	47,341.00	-9.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>96,174,962.00</b>	<b>96,174,962.00</b>	<b>11,438,094.21</b>	<b>103,866,677.00</b>	<b>7,691,715.00</b>	<b>8.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	35,800.00	35,800.00	0.00	35,800.00	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	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue	All Other	8290	1,400,000.00	1,400,000.00	745,765.00	1,400,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,435,800.00</b>	<b>1,435,800.00</b>	<b>745,765.00</b>	<b>1,435,800.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,313,674.00	3,313,674.00	898,569.00	3,313,674.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	24,675.00	593,855.00	593,855.00	New
Lottery - Unrestricted and Instructional Materials		8560	2,486,052.00	2,486,052.00	116,977.47	2,486,052.00	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						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	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	6,740,185.00	6,740,185.00	1,689,381.00	6,740,185.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>12,539,911.00</b>	<b>12,539,911.00</b>	<b>2,729,602.47</b>	<b>13,133,766.00</b>	<b>593,855.00</b>	<b>4.7%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								

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)
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		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	10.00	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	225,000.00	225,000.00	53,498.09	225,000.00	0.00	0.0%
Interest		8660	215,000.00	215,000.00	15,611.34	215,000.00	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	1,051,647.00	1,051,647.00	106,084.11	2,162,068.00	1,110,421.00	105.6%
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	1,923,889.00	1,923,889.00	728,120.16	2,294,889.00	371,000.00	19.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,415,536.00</b>	<b>3,415,536.00</b>	<b>903,323.70</b>	<b>4,896,957.00</b>	<b>1,481,421.00</b>	<b>43.4%</b>
<b>TOTAL, REVENUES</b>			<b>113,566,209.00</b>	<b>113,566,209.00</b>	<b>15,816,785.38</b>	<b>123,333,200.00</b>	<b>9,766,991.00</b>	<b>8.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	52,678,306.00	51,883,898.00	15,105,159.01	51,883,898.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,816,633.00	2,148,058.00	657,765.21	2,148,058.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,349,008.00	6,175,941.00	2,001,712.43	6,175,941.00	0.00	0.0%
Other Certificated Salaries		1900	80,929.00	186,629.00	59,768.82	186,629.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>60,924,876.00</b>	<b>60,394,526.00</b>	<b>17,824,405.47</b>	<b>60,394,526.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	375,678.00	346,541.00	104,816.11	346,541.00	0.00	0.0%
Classified Support Salaries		2200	3,707,962.00	3,861,730.00	1,231,301.47	3,861,730.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,720,883.00	2,795,137.00	907,452.77	2,795,137.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,482,435.00	5,440,362.00	1,651,622.84	5,440,362.00	0.00	0.0%
Other Classified Salaries		2900	2,091,786.00	2,067,918.00	553,648.13	2,067,918.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>14,378,744.00</b>	<b>14,511,688.00</b>	<b>4,448,841.32</b>	<b>14,511,688.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,977,429.00	4,952,003.00	1,462,772.51	4,952,003.00	0.00	0.0%
PERS		3201-3202	2,413,023.00	2,430,069.00	753,564.31	2,430,069.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,925,838.00	1,913,085.00	549,024.15	1,913,085.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,534,388.00	8,645,918.00	3,183,142.02	8,645,918.00	0.00	0.0%
Unemployment Insurance		3501-3502	828,019.00	823,111.00	250,492.98	823,111.00	0.00	0.0%
Workers' Compensation		3601-3602	1,430,787.00	1,422,495.00	422,852.11	1,422,495.00	0.00	0.0%
OPEB, Allocated		3701-3702	190,430.00	185,839.00	52,813.05	185,839.00	0.00	0.0%
OPEB, Active Employees		3751-3752	304,525.00	300,204.00	96,665.56	300,204.00	0.00	0.0%
PERS Reduction		3801-3802	44,338.00	44,765.00	66,176.65	45,464.00	(699.00)	-1.6%
Other Employee Benefits		3901-3902	0.00	2,915,896.00	2,918,349.39	2,915,896.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>20,648,777.00</b>	<b>23,633,385.00</b>	<b>9,755,852.73</b>	<b>23,634,084.00</b>	<b>(699.00)</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	254,341.00	251,741.00	0.00	251,741.00	0.00	0.0%
Books and Other Reference Materials		4200	9,700.00	9,904.00	4,291.55	9,904.00	0.00	0.0%
Materials and Supplies		4300	2,300,553.00	2,373,159.00	699,569.10	2,394,159.00	(21,000.00)	-0.9%
Noncapitalized Equipment		4400	69,552.00	135,809.00	46,983.68	135,809.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,634,146.00</b>	<b>2,770,613.00</b>	<b>750,844.33</b>	<b>2,791,613.00</b>	<b>(21,000.00)</b>	<b>-0.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	202,629.00	182,603.00	65,962.94	182,603.00	0.00	0.0%
Dues and Memberships		5300	34,535.00	42,377.00	34,896.95	42,377.00	0.00	0.0%
Insurance		5400-5450	831,100.00	831,100.00	749,640.73	831,100.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,381,600.00	3,935,533.00	1,332,692.10	3,935,533.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	992,427.00	1,149,681.00	291,439.41	1,149,681.00	0.00	0.0%
Transfers of Direct Costs		5710	408,567.00	653,092.00	81,189.50	703,092.00	(50,000.00)	-7.7%
Transfers of Direct Costs - Interfund		5750	(60,864.00)	(135,024.00)	(38,180.19)	(135,024.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,841,786.00	5,141,295.00	944,150.68	5,141,295.00	0.00	0.0%
Communications		5900	1,046,816.00	1,088,623.00	369,311.80	1,088,623.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>14,678,596.00</b>	<b>12,889,280.00</b>	<b>3,831,103.92</b>	<b>12,939,280.00</b>	<b>(50,000.00)</b>	<b>-0.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	2,070.00	0.00	2,070.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	26,388.00	21,305.08	26,388.00	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	97,000.00	154,729.00	2,396.00	154,729.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>97,000.00</b>	<b>183,187.00</b>	<b>23,701.08</b>	<b>183,187.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	7,000.00	7,000.00	(3,909.00)	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	764.00	764.00	0.00	764.00	0.00	0.0%
Other Debt Service - Principal		7439	5,119.00	5,119.00	0.00	5,119.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>12,883.00</b>	<b>12,883.00</b>	<b>(3,909.00)</b>	<b>12,883.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,874,480.00)	(1,907,245.00)	(548,741.23)	(1,907,245.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(524,635.00)	(533,419.00)	(114,001.49)	(535,065.00)	1,646.00	-0.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,399,115.00)</b>	<b>(2,440,664.00)</b>	<b>(662,742.72)</b>	<b>(2,442,310.00)</b>	<b>1,646.00</b>	<b>-0.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>110,975,907.00</b>	<b>111,954,898.00</b>	<b>35,968,097.13</b>	<b>112,024,951.00</b>	<b>(70,053.00)</b>	<b>-0.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	5,674.00	5,673.96	5,674.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	5,674.00	5,673.96	5,674.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(14,197,961.00)	(14,128,683.00)	(13,853,570.00)	(14,128,683.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,197,961.00)	(14,128,683.00)	(13,853,570.00)	(14,128,683.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(14,197,961.00)	(14,134,357.00)	(13,859,243.96)	(14,134,357.00)	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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	5,281,302.00	5,281,302.00	5,281,302.00	5,281,302.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,570,581.00	16,327,375.00	1,423,290.98	16,111,175.00	(216,200.00)	-1.3%
3) Other State Revenue		8300-8599	8,446,807.00	8,539,564.00	3,395,716.79	8,539,564.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,481,797.00	20,523,091.00	1,669,389.83	21,796,666.00	1,273,575.00	6.2%
5) TOTAL, REVENUES			48,780,487.00	50,671,332.00	11,769,699.60	51,728,707.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	17,660,461.00	16,742,753.00	4,786,952.60	16,742,753.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,608,832.00	17,493,979.00	4,981,125.79	17,308,979.00	185,000.00	1.1%
3) Employee Benefits		3000-3999	11,423,767.00	11,290,003.00	3,492,041.38	11,290,003.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,544,548.00	6,460,330.00	1,848,859.02	6,497,705.00	(37,375.00)	-0.6%
5) Services and Other Operating Expenditures		5000-5999	6,453,706.00	7,131,659.00	1,739,786.89	7,111,659.00	20,000.00	0.3%
6) Capital Outlay		6000-6999	76,310.00	320,180.00	224,880.00	2,107,988.00	(1,787,808.00)	-558.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,510,954.00	4,510,959.00	2,615,689.27	4,510,959.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,874,480.00	1,907,245.00	548,741.23	1,907,245.00	0.00	0.0%
9) TOTAL, EXPENDITURES			64,153,058.00	65,857,108.00	20,238,076.18	67,477,291.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,372,571.00)	(15,185,776.00)	(8,468,376.58)	(15,748,584.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	372,592.00	333,005.00	65,773.00	333,005.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	8.80	562,808.00	562,808.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	14,197,961.00	14,128,683.00	13,853,570.00	14,128,683.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,570,553.00	14,461,688.00	13,919,351.80	15,024,496.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(802,018.00)	(724,088.00)	5,450,975.22	(724,088.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,139,134.00	4,333,372.13		4,333,372.13	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)			4,139,134.00	4,333,372.13		4,333,372.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,139,134.00	4,333,372.13		4,333,372.13		
2) Ending Balance, June 30 (E + F1e)			3,337,116.00	3,609,284.13		3,609,284.13		
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	3,337,116.00	3,609,284.13		3,609,284.13		
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	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
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		
<b>Revenue Limit Transfers</b>								
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	5,281,302.00	5,281,302.00	5,281,302.00	5,281,302.00	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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			5,281,302.00	5,281,302.00	5,281,302.00	5,281,302.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,439,429.00	4,487,497.00	0.00	4,487,497.00	0.00	0.0%
Special Education Discretionary Grants		8182	265,050.00	265,050.00	0.00	265,050.00	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	1,067,175.00	1,185,703.00	116,063.36	1,185,703.00	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	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	188,315.00	215,032.00	51,155.56	215,032.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	5,405,505.00	6,431,109.00	1,030,919.00	6,431,109.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	734,151.00	734,151.00	0.00	734,151.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	53,000.00	104,019.00	10,634.55	67,819.00	(36,200.00)	-34.8%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	401,282.00	663,808.00	36,602.00	483,808.00	(180,000.00)	-27.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	191,753.00	198,406.00	0.00	198,406.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	1,824,921.00	2,042,600.00	177,916.51	2,042,600.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>14,570,581.00</b>	<b>16,327,375.00</b>	<b>1,423,290.98</b>	<b>16,111,175.00</b>	<b>(216,200.00)</b>	<b>-1.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,030,170.00	1,030,170.00	282,670.00	1,030,170.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,482,219.00	2,481,877.00	496,375.00	2,481,877.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	501,645.00	501,645.00	137,651.00	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	500,365.00	500,365.00	119,991.75	500,365.00	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%
After School Education and Safety (ASES)	6010	8590	2,545,402.00	2,545,402.00	1,654,511.30	2,545,402.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	187,365.00	193,812.00	112,271.74	193,812.00	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	1,199,641.00	1,286,293.00	592,246.00	1,286,293.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,446,807.00</b>	<b>8,539,564.00</b>	<b>3,395,716.79</b>	<b>8,539,564.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								

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)
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	2,200,000.00	2,200,000.00	0.00	2,200,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	80,000.00	80,000.00	44,182.45	80,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	9,001,242.00	9,001,242.00	(280.25)	9,090,976.00	89,734.00	1.0%
Interagency Services	All Other	8677	25,000.00	25,000.00	0.00	25,000.00	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	699,702.00	482,131.00	274,156.63	1,665,972.00	1,183,841.00	245.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	8,475,853.00	8,734,718.00	1,351,331.00	8,734,718.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>20,481,797.00</b>	<b>20,523,091.00</b>	<b>1,669,389.83</b>	<b>21,796,666.00</b>	<b>1,273,575.00</b>	<b>6.2%</b>
<b>TOTAL, REVENUES</b>			<b>48,780,487.00</b>	<b>50,671,332.00</b>	<b>11,769,699.60</b>	<b>51,728,707.00</b>	<b>1,057,375.00</b>	<b>2.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	13,273,352.00	12,513,551.00	3,573,925.22	12,513,551.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,953,364.00	2,791,511.00	756,490.96	2,791,511.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,100,190.00	1,085,623.00	345,127.35	1,085,623.00	0.00	0.0%
Other Certificated Salaries		1900	333,555.00	352,068.00	111,409.07	352,068.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>17,660,461.00</b>	<b>16,742,753.00</b>	<b>4,786,952.60</b>	<b>16,742,753.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	5,401,501.00	5,471,951.00	1,573,978.15	5,471,951.00	0.00	0.0%
Classified Support Salaries		2200	8,612,379.00	8,959,764.00	2,566,185.79	8,852,064.00	107,700.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	602,190.00	741,315.00	210,646.10	664,015.00	77,300.00	10.4%
Clerical, Technical and Office Salaries		2400	742,664.00	747,499.00	241,838.41	747,499.00	0.00	0.0%
Other Classified Salaries		2900	2,250,098.00	1,573,450.00	388,477.34	1,573,450.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>17,608,832.00</b>	<b>17,493,979.00</b>	<b>4,981,125.79</b>	<b>17,308,979.00</b>	<b>185,000.00</b>	<b>1.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,389,406.00	1,397,057.00	379,492.50	1,397,057.00	0.00	0.0%
PERS		3201-3202	2,959,796.00	2,917,303.00	817,262.92	2,917,303.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,533,748.00	1,520,389.00	418,462.84	1,520,389.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,003,273.00	3,932,759.00	1,447,924.20	3,932,759.00	0.00	0.0%
Unemployment Insurance		3501-3502	387,986.00	386,772.00	107,453.83	386,772.00	0.00	0.0%
Workers' Compensation		3601-3602	670,137.00	667,368.00	183,968.74	667,368.00	0.00	0.0%
OPEB, Allocated		3701-3702	83,241.00	81,667.00	20,940.53	81,667.00	0.00	0.0%
OPEB, Active Employees		3751-3752	209,300.00	200,521.00	64,371.74	200,521.00	0.00	0.0%
PERS Reduction		3801-3802	186,880.00	186,167.00	52,153.40	186,167.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	10.68	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>11,423,767.00</b>	<b>11,290,003.00</b>	<b>3,492,041.38</b>	<b>11,290,003.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	603,500.00	590,660.00	477,687.20	590,660.00	0.00	0.0%
Books and Other Reference Materials		4200	1,806.00	18,201.00	13,604.46	18,201.00	0.00	0.0%
Materials and Supplies		4300	3,807,948.00	5,168,975.00	1,230,013.46	5,206,350.00	(37,375.00)	-0.7%
Noncapitalized Equipment		4400	131,294.00	682,494.00	127,553.90	682,494.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,544,548.00</b>	<b>6,460,330.00</b>	<b>1,848,859.02</b>	<b>6,497,705.00</b>	<b>(37,375.00)</b>	<b>-0.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,294,052.00	2,327,917.00	720,910.30	2,327,917.00	0.00	0.0%
Travel and Conferences		5200	161,383.00	172,645.00	54,405.06	172,645.00	0.00	0.0%
Dues and Memberships		5300	9,550.00	9,518.00	375.00	9,518.00	0.00	0.0%
Insurance		5400-5450	0.00	2,000.00	1,831.06	2,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	50,750.00	50,850.00	15,061.41	50,850.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	605,294.00	632,489.00	152,856.56	637,489.00	(5,000.00)	-0.8%
Transfers of Direct Costs		5710	(408,567.00)	(653,092.00)	(81,189.50)	(703,092.00)	50,000.00	-7.7%
Transfers of Direct Costs - Interfund		5750	(19,700.00)	(19,700.00)	(6,046.76)	(19,700.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,709,393.00	4,546,140.00	872,576.31	4,571,140.00	(25,000.00)	-0.5%
Communications		5900	51,551.00	62,892.00	9,007.45	62,892.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,453,706.00</b>	<b>7,131,659.00</b>	<b>1,739,786.89</b>	<b>7,111,659.00</b>	<b>20,000.00</b>	<b>0.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	51,310.00	295,180.00	224,880.00	2,082,988.00	(1,787,808.00)	-605.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>76,310.00</b>	<b>320,180.00</b>	<b>224,880.00</b>	<b>2,107,988.00</b>	<b>(1,787,808.00)</b>	<b>-558.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,546,755.00	2,556,311.00	1,210,555.60	2,556,311.00	0.00	0.0%
Other Debt Service - Principal		7439	1,964,199.00	1,954,648.00	1,405,133.67	1,954,648.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,510,954.00</b>	<b>4,510,959.00</b>	<b>2,615,689.27</b>	<b>4,510,959.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,874,480.00	1,907,245.00	548,741.23	1,907,245.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,874,480.00</b>	<b>1,907,245.00</b>	<b>548,741.23</b>	<b>1,907,245.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>64,153,058.00</b>	<b>65,857,108.00</b>	<b>20,238,076.18</b>	<b>67,477,291.00</b>	<b>(1,620,183.00)</b>	<b>-2.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	372,592.00	333,005.00	65,773.00	333,005.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			372,592.00	333,005.00	65,773.00	333,005.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	8.80	562,808.00	562,808.00	New
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	8.80	562,808.00	562,808.00	New
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	14,197,961.00	14,128,683.00	13,853,570.00	14,128,683.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			14,197,961.00	14,128,683.00	13,853,570.00	14,128,683.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			14,570,553.00	14,461,688.00	13,919,351.80	15,024,496.00	(562,808.00)	3.9%



2012-13 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	101,456,264.00	101,456,264.00	16,719,396.21	109,147,979.00	7,691,715.00	7.6%
2) Federal Revenue		8100-8299	16,006,381.00	17,763,175.00	2,169,055.98	17,546,975.00	(216,200.00)	-1.2%
3) Other State Revenue		8300-8599	20,986,718.00	21,079,475.00	6,125,319.26	21,673,330.00	593,855.00	2.8%
4) Other Local Revenue		8600-8799	23,897,333.00	23,938,627.00	2,572,713.53	26,693,623.00	2,754,996.00	11.5%
5) TOTAL, REVENUES			162,346,696.00	164,237,541.00	27,586,484.98	175,061,907.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	78,585,337.00	77,137,279.00	22,611,358.07	77,137,279.00	0.00	0.0%
2) Classified Salaries		2000-2999	31,987,576.00	32,005,667.00	9,429,967.11	31,820,667.00	185,000.00	0.6%
3) Employee Benefits		3000-3999	32,072,544.00	34,923,388.00	13,247,894.11	34,924,087.00	(699.00)	0.0%
4) Books and Supplies		4000-4999	7,178,694.00	9,230,943.00	2,599,703.35	9,289,318.00	(58,375.00)	-0.6%
5) Services and Other Operating Expenditures		5000-5999	21,132,302.00	20,020,939.00	5,570,890.81	20,050,939.00	(30,000.00)	-0.1%
6) Capital Outlay		6000-6999	173,310.00	503,367.00	248,581.08	2,291,175.00	(1,787,808.00)	-355.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,523,837.00	4,523,842.00	2,611,780.27	4,523,842.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(524,635.00)	(533,419.00)	(114,001.49)	(535,065.00)	1,646.00	-0.3%
9) TOTAL, EXPENDITURES			175,128,965.00	177,812,006.00	56,206,173.31	179,502,242.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,782,269.00)	(13,574,465.00)	(28,619,688.33)	(4,440,335.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	372,592.00	333,005.00	65,773.00	333,005.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	5,674.00	5,673.96	5,674.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	8.80	562,808.00	562,808.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			372,592.00	327,331.00	60,107.84	890,139.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,409,677.00)	(13,247,134.00)	(28,559,580.49)	(3,550,196.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,271,188.00	35,461,704.21		35,461,704.21	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)			35,271,188.00	35,461,704.21		35,461,704.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,271,188.00	35,461,704.21		35,461,704.21		
2) Ending Balance, June 30 (E + F1e)			22,861,511.00	22,214,570.21		31,911,508.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	254,609.00	254,609.00		254,609.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			3,337,116.00	3,609,284.13		3,609,284.13		
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	10,484,786.00	9,565,677.08		19,032,615.08		
0001 - Site Discretionary Carry Over	0000	9780	859,460.00					
0014 - Business Summit	0000	9780	7,311.00					
0301 - Equip Replacement	0000	9780	755,366.00					
0310 - MAA	0000	9780	442,916.00					
0390 - ERate Projects	0000	9780	843,238.00					
0600 - Site Donations	0000	9780	279,969.00					
0605 - ROTC	0000	9780	17,092.00					
0800 - Unclaimed Property	0000	9780	51,888.00					
MYP - Deficit Spending	0000	9780	6,753,144.00					
1101 - Site Lottery Carry Over	1100	9780	474,402.00					
0001 - Site Discretionary Carry Over	0000	9780		835,671.00				
0010 - STAR Testing	0000	9780		40,101.00				
0014 - Business Summit	0000	9780		7,857.00				
0301 - Equip Replacement	0000	9780		455,709.00				
0390 - ERate Projects	0000	9780		836,667.00				
0600 - Site Donations	0000	9780		35,252.00				
0800 - Unclaimed Property	0000	9780		6,092.00				
MYP - Deficit Spending	0000	9780		6,713,619.19				
1101 - Site Lottery Carry Over	1100	9780		634,708.89				
0001 - Site Discretionary Carry Over	0000	9780				835,671.00		
0010 - STAR Testing	0000	9780				40,101.00		
0014 - Business Summit	0000	9780				7,857.00		
0301 - Equipment Replacement	0000	9780				455,709.00		
0390 - ERate Projects	0000	9780				586,667.00		
0600 - Site Donations	0000	9780				35,252.00		
0800 - Unclaimed Property	0000	9780				6,092.00		
MYP - Deficit Spending	0000	9780				16,430,557.19		
1101 - Site Lottery Carry Over	1100	9780				634,708.89		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,760,000.00	8,760,000.00		8,990,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	79,494,168.00	80,706,662.00	13,363,174.00	88,348,891.00	7,642,229.00	9.5%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	367,759.00	367,759.00	0.00	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	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	19,683,545.00	20,838,044.00	0.00	20,838,044.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,142,776.00	1,142,776.00	1,013,500.78	1,142,776.00	0.00	0.0%
Prior Years' Taxes		8043	2,358,797.00	2,358,797.00	1,928,306.03	2,358,797.00	0.00	0.0%
Supplemental Taxes		8044	124,005.00	172,571.00	80,836.69	172,571.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,541,560.00)	(4,688,000.00)	0.00	(4,688,000.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	22,750.00	753,631.00	313,683.78	753,631.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>101,652,240.00</b>	<b>101,652,240.00</b>	<b>16,699,501.28</b>	<b>109,294,469.00</b>	<b>7,642,229.00</b>	<b>7.5%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,281,302.00)	(5,281,302.00)	(5,281,302.00)	(5,281,302.00)	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	5,281,302.00	5,281,302.00	5,281,302.00	5,281,302.00	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	280,464.00	280,464.00	131,460.93	282,609.00	2,145.00	0.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(476,440.00)	(476,440.00)	(111,566.00)	(429,099.00)	47,341.00	-9.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>101,456,264.00</b>	<b>101,456,264.00</b>	<b>16,719,396.21</b>	<b>109,147,979.00</b>	<b>7,691,715.00</b>	<b>7.6%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,439,429.00	4,487,497.00	0.00	4,487,497.00	0.00	0.0%
Special Education Discretionary Grants		8182	265,050.00	265,050.00	0.00	265,050.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	35,800.00	35,800.00	0.00	35,800.00	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	1,067,175.00	1,185,703.00	116,063.36	1,185,703.00	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	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	188,315.00	215,032.00	51,155.56	215,032.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	5,405,505.00	6,431,109.00	1,030,919.00	6,431,109.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	734,151.00	734,151.00	0.00	734,151.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	53,000.00	104,019.00	10,634.55	67,819.00	(36,200.00)	-34.8%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	401,282.00	663,808.00	36,602.00	483,808.00	(180,000.00)	-27.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	191,753.00	198,406.00	0.00	198,406.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	3,224,921.00	3,442,600.00	923,681.51	3,442,600.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>16,006,381.00</b>	<b>17,763,175.00</b>	<b>2,169,055.98</b>	<b>17,546,975.00</b>	<b>(216,200.00)</b>	<b>-1.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,030,170.00	1,030,170.00	282,670.00	1,030,170.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,482,219.00	2,481,877.00	496,375.00	2,481,877.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	501,645.00	501,645.00	137,651.00	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	3,313,674.00	3,313,674.00	898,569.00	3,313,674.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	24,675.00	593,855.00	593,855.00	New
Lottery - Unrestricted and Instructional Material		8560	2,986,417.00	2,986,417.00	236,969.22	2,986,417.00	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%
After School Education and Safety (ASES)	6010	8590	2,545,402.00	2,545,402.00	1,654,511.30	2,545,402.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	187,365.00	193,812.00	112,271.74	193,812.00	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	7,939,826.00	8,026,478.00	2,281,627.00	8,026,478.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>20,986,718.00</b>	<b>21,079,475.00</b>	<b>6,125,319.26</b>	<b>21,673,330.00</b>	<b>593,855.00</b>	<b>2.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								

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)
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	2,200,000.00	2,200,000.00	0.00	2,200,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	10.00	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	225,000.00	225,000.00	53,498.09	225,000.00	0.00	0.0%
Interest		8660	215,000.00	215,000.00	15,611.34	215,000.00	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	80,000.00	80,000.00	44,182.45	80,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	9,001,242.00	9,001,242.00	(280.25)	9,090,976.00	89,734.00	1.0%
Interagency Services	All Other	8677	1,076,647.00	1,076,647.00	106,084.11	2,187,068.00	1,110,421.00	103.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,623,591.00	2,406,020.00	1,002,276.79	3,960,861.00	1,554,841.00	64.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	8,475,853.00	8,734,718.00	1,351,331.00	8,734,718.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>23,897,333.00</b>	<b>23,938,627.00</b>	<b>2,572,713.53</b>	<b>26,693,623.00</b>	<b>2,754,996.00</b>	<b>11.5%</b>
<b>TOTAL, REVENUES</b>			<b>162,346,696.00</b>	<b>164,237,541.00</b>	<b>27,586,484.98</b>	<b>175,061,907.00</b>	<b>10,824,366.00</b>	<b>6.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	65,951,658.00	64,397,449.00	18,679,084.23	64,397,449.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,769,997.00	4,939,569.00	1,414,256.17	4,939,569.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,449,198.00	7,261,564.00	2,346,839.78	7,261,564.00	0.00	0.0%
Other Certificated Salaries		1900	414,484.00	538,697.00	171,177.89	538,697.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>78,585,337.00</b>	<b>77,137,279.00</b>	<b>22,611,358.07</b>	<b>77,137,279.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	5,777,179.00	5,818,492.00	1,678,794.26	5,818,492.00	0.00	0.0%
Classified Support Salaries		2200	12,320,341.00	12,821,494.00	3,797,487.26	12,713,794.00	107,700.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	3,323,073.00	3,536,452.00	1,118,098.87	3,459,152.00	77,300.00	2.2%
Clerical, Technical and Office Salaries		2400	6,225,099.00	6,187,861.00	1,893,461.25	6,187,861.00	0.00	0.0%
Other Classified Salaries		2900	4,341,884.00	3,641,368.00	942,125.47	3,641,368.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>31,987,576.00</b>	<b>32,005,667.00</b>	<b>9,429,967.11</b>	<b>31,820,667.00</b>	<b>185,000.00</b>	<b>0.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,366,835.00	6,349,060.00	1,842,265.01	6,349,060.00	0.00	0.0%
PERS		3201-3202	5,372,819.00	5,347,372.00	1,570,827.23	5,347,372.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,459,586.00	3,433,474.00	967,486.99	3,433,474.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	12,537,661.00	12,578,677.00	4,631,066.22	12,578,677.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,216,005.00	1,209,883.00	357,946.81	1,209,883.00	0.00	0.0%
Workers' Compensation		3601-3602	2,100,924.00	2,089,863.00	606,820.85	2,089,863.00	0.00	0.0%
OPEB, Allocated		3701-3702	273,671.00	267,506.00	73,753.58	267,506.00	0.00	0.0%
OPEB, Active Employees		3751-3752	513,825.00	500,725.00	161,037.30	500,725.00	0.00	0.0%
PERS Reduction		3801-3802	231,218.00	230,932.00	118,330.05	231,631.00	(699.00)	-0.3%
Other Employee Benefits		3901-3902	0.00	2,915,896.00	2,918,360.07	2,915,896.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>32,072,544.00</b>	<b>34,923,388.00</b>	<b>13,247,894.11</b>	<b>34,924,087.00</b>	<b>(699.00)</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	857,841.00	842,401.00	477,687.20	842,401.00	0.00	0.0%
Books and Other Reference Materials		4200	11,506.00	28,105.00	17,896.01	28,105.00	0.00	0.0%
Materials and Supplies		4300	6,108,501.00	7,542,134.00	1,929,582.56	7,600,509.00	(58,375.00)	-0.8%
Noncapitalized Equipment		4400	200,846.00	818,303.00	174,537.58	818,303.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,178,694.00</b>	<b>9,230,943.00</b>	<b>2,599,703.35</b>	<b>9,289,318.00</b>	<b>(58,375.00)</b>	<b>-0.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,294,052.00	2,327,917.00	720,910.30	2,327,917.00	0.00	0.0%
Travel and Conferences		5200	364,012.00	355,248.00	120,368.00	355,248.00	0.00	0.0%
Dues and Memberships		5300	44,085.00	51,895.00	35,271.95	51,895.00	0.00	0.0%
Insurance		5400-5450	831,100.00	833,100.00	751,471.79	833,100.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,432,350.00	3,986,383.00	1,347,753.51	3,986,383.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,597,721.00	1,782,170.00	444,295.97	1,787,170.00	(5,000.00)	-0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(80,564.00)	(154,724.00)	(44,226.95)	(154,724.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,551,179.00	9,687,435.00	1,816,726.99	9,712,435.00	(25,000.00)	-0.3%
Communications		5900	1,098,367.00	1,151,515.00	378,319.25	1,151,515.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>21,132,302.00</b>	<b>20,020,939.00</b>	<b>5,570,890.81</b>	<b>20,050,939.00</b>	<b>(30,000.00)</b>	<b>-0.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	25,000.00	27,070.00	0.00	27,070.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	26,388.00	21,305.08	26,388.00	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	148,310.00	449,909.00	227,276.00	2,237,717.00	(1,787,808.00)	-397.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>173,310.00</b>	<b>503,367.00</b>	<b>248,581.08</b>	<b>2,291,175.00</b>	<b>(1,787,808.00)</b>	<b>-355.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	7,000.00	7,000.00	(3,909.00)	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	2,547,519.00	2,557,075.00	1,210,555.60	2,557,075.00	0.00	0.0%
Other Debt Service - Principal		7439	1,969,318.00	1,959,767.00	1,405,133.67	1,959,767.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,523,837.00</b>	<b>4,523,842.00</b>	<b>2,611,780.27</b>	<b>4,523,842.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(524,635.00)	(533,419.00)	(114,001.49)	(535,065.00)	1,646.00	-0.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(524,635.00)</b>	<b>(533,419.00)</b>	<b>(114,001.49)</b>	<b>(535,065.00)</b>	<b>1,646.00</b>	<b>-0.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>175,128,965.00</b>	<b>177,812,006.00</b>	<b>56,206,173.31</b>	<b>179,502,242.00</b>	<b>(1,690,236.00)</b>	<b>-1.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	372,592.00	333,005.00	65,773.00	333,005.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			372,592.00	333,005.00	65,773.00	333,005.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	5,674.00	5,673.96	5,674.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	5,674.00	5,673.96	5,674.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	8.80	562,808.00	562,808.00	New
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	8.80	562,808.00	562,808.00	New
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			372,592.00	327,331.00	60,107.84	890,139.00	(562,808.00)	171.9%



<b>Resource</b>	<b>Description</b>	<b>2012-13 Projected Year Totals</b>
5640	Medi-Cal Billing Option	119,487.05
6300	Lottery: Instructional Materials	839,374.17
6500	Special Education	133,406.19
6512	Special Ed: Mental Health Services	965,923.01
7090	Economic Impact Aid (EIA)	1,551,093.71
Total, Restricted Balance		<u>3,609,284.13</u>



Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	13,219.65	13,219.65	12,931.49	13,051.86	(167.79)	-1%
2. Special Education	629.96	629.96	615.69	621.42	(8.54)	-1%
<b>HIGH SCHOOL</b>						
3. General Education	6,264.11	6,264.11	6,128.82	6,185.87	(78.24)	-1%
4. Special Education	386.72	386.72	379.04	382.57	(4.15)	-1%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	59.93	59.93	57.29	57.29	(2.64)	-4%
6. Special Education	11.81	11.81	11.21	11.21	(0.60)	-5%
7. TOTAL, K-12 ADA	20,572.18	20,572.18	20,123.54	20,310.22	(261.96)	-1%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	20,572.18	20,572.18	20,123.54	20,310.22	(261.96)	-1%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	544.18	544.18	535.87	535.87	(8.31)	-2%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	544.18	544.18	535.87	535.87	(8.31)	-2%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

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

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	6,502.80	6,502.80	6,501.80
2. Inflation Increase	0041	212.00	212.00	212.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,714.80	6,714.80	6,713.80
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,714.80	6,714.80	6,713.80
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	143.40	143.40	143.40
c. Revenue Limit ADA	0033	20,572.18	20,572.18	20,310.22
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	141,088,124.88	141,088,124.88	139,271,240.58
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	60,906.35	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	141,088,124.88	141,149,031.23	139,271,240.58
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	109,664,977.71	109,712,318.99	108,252,749.88
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	1,253,464.00	1,253,464.00	1,257,758.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	280,464.00	280,464.00	282,609.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	973,000.00	973,000.00	975,149.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	110,637,977.71	110,685,318.99	109,227,898.88

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587	22,135,322.00	20,473,187.00	20,473,187.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	22,750.00	472,391.00	472,391.00
28. Less: Charter Schools In-lieu Taxes	0595	476,440.00	429,099.00	429,099.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	21,681,632.00	20,516,479.00	20,516,479.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	88,956,345.71	90,168,839.99	88,711,419.88
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	389,847.00	389,847.00	362,529.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	(9,072,331.00)	(9,072,331.00)	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(9,462,178.00)	(9,462,178.00)	(362,529.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	79,494,167.71	80,706,661.99	88,348,890.88
<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	360,721.00	360,721.00	355,641.00
44. California High School Exit Exam	9002	613,195.00	613,195.00	613,104.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	259,102.00	259,102.00	259,102.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	181,002.00	181,002.00	181,002.00

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	20,572.18	20,310.22	-1.3%	Met
1st Subsequent Year (2013-14)	20,173.25	20,123.54	-0.2%	Met
2nd Subsequent Year (2014-15)	20,173.25	20,123.54	-0.2%	Met

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

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

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

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

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2012-13)	21,233	21,127	-0.5%	Met
1st Subsequent Year (2013-14)	21,233	21,127	-0.5%	Met
2nd Subsequent Year (2014-15)	21,233	21,127	-0.5%	Met

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

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

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

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



**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	20,936	21,919	95.5%
Second Prior Year (2010-11)	20,639	21,812	94.6%
First Prior Year (2011-12)	20,343	21,461	94.8%
	Historical Average Ratio:		95.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2012-13)	20,055	21,127	94.9%	Met
1st Subsequent Year (2013-14)	20,055	21,127	94.9%	Met
2nd Subsequent Year (2014-15)	20,055	21,127	94.9%	Met

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

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

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

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

**4. CRITERION: Revenue Limit**

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2012-13)	101,652,240.00		
1st Subsequent Year (2013-14)	99,707,533.00	108,365,621.00	8.7%	Not Met
2nd Subsequent Year (2014-15)	99,707,533.00	108,365,621.00	8.7%	Not Met

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

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

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

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

Passage of Prop 30 after budget adoption, removed \$441 per ADA potential reduction applied to adopted budget calculation in the event Prop 30 did not pass.

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	102,902,585.46	114,913,640.27	89.5%
Second Prior Year (2010-11)	92,192,213.43	105,746,020.06	87.2%
First Prior Year (2011-12)	96,197,914.68	108,874,682.42	88.4%
Historical Average Ratio:			88.4%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>85.4% to 91.4%</b>	<b>85.4% to 91.4%</b>	<b>85.4% to 91.4%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2012-13)	98,540,298.00	112,024,951.00	88.0%	Met
1st Subsequent Year (2013-14)	103,230,455.00	118,149,206.00	87.4%	Met
2nd Subsequent Year (2014-15)	104,893,624.00	119,466,666.00	87.8%	Met

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

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

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

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

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2012-13)	16,006,381.00	17,546,975.00	9.6%	Yes
1st Subsequent Year (2013-14)	15,161,381.00	16,041,175.00	5.8%	Yes
2nd Subsequent Year (2014-15)	15,161,381.00	16,041,175.00	5.8%	Yes

**Explanation:**  
(required if Yes)

CY increase to Title I award received after adoption of original budget. Anticipate increase to be on-going in subsequent years.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2012-13)	20,986,718.00	21,673,330.00	3.3%	No
1st Subsequent Year (2013-14)	20,801,718.00	21,473,330.00	3.2%	No
2nd Subsequent Year (2014-15)	20,801,718.00	21,473,330.00	3.2%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2012-13)	23,897,333.00	26,693,623.00	11.7%	Yes
1st Subsequent Year (2013-14)	23,697,333.00	24,215,666.00	2.2%	No
2nd Subsequent Year (2014-15)	23,697,333.00	24,215,666.00	2.2%	No

**Explanation:**  
(required if Yes)

Increased revenue projections for additional transportation related contracts awarded after adoption of original budget. Increased for new grants.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2012-13)	7,178,694.00	9,289,318.00	29.4%	Yes
1st Subsequent Year (2013-14)	7,060,304.00	10,239,017.00	45.0%	Yes
2nd Subsequent Year (2014-15)	6,860,304.00	8,489,017.00	23.7%	Yes

**Explanation:**  
(required if Yes)

Increases for carry over balances in categorical programs, additional expenses related to new transportation contracts for current year and expected to be ongoing. Increase in 1st subsequent year for anticipated textbook adoption

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2012-13)	21,132,302.00	20,050,939.00	-5.1%	Yes
1st Subsequent Year (2013-14)	19,855,201.00	20,326,958.00	2.4%	No
2nd Subsequent Year (2014-15)	18,892,023.00	20,685,958.00	9.5%	Yes

**Explanation:**  
(required if Yes)

Reduced from adopted budget in CY related to recategorization of SERP expenses from 5xxx to 3xxx object code series. Increase in 2nd subsequent year for anticipated utility rate hikes, and services related to additional transportation contracts and special ed services.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2012-13)	60,890,432.00	65,913,928.00	8.3%	Not Met
1st Subsequent Year (2013-14)	59,660,432.00	61,730,171.00	3.5%	Met
2nd Subsequent Year (2014-15)	59,660,432.00	61,730,171.00	3.5%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2012-13)	28,310,996.00	29,340,257.00	3.6%	Met
1st Subsequent Year (2013-14)	26,915,505.00	30,565,975.00	13.6%	Not Met
2nd Subsequent Year (2014-15)	25,752,327.00	29,174,975.00	13.3%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

CY increase to Title I award received after adoption of original budget. Anticipate increase to be on-going in subsequent years.

**Explanation:**

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

**Explanation:**

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

Increased revenue projections for additional transportation related contracts awarded after adoption of original budget. Increased for new grants.

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

**Explanation:**

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

Increases for carry over balances in categorical programs, additional expenses related to new transportation contracts for current year and expected to be ongoing. Increase in 1st subsequent year for anticipated textbook adoption

**Explanation:**

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

Reduced from adopted budget in CY related to recategorization of SERP expenses from 5xxx to 3xxx object code series. Increase in 2nd subsequent year for anticipated utility rate hikes, and services related to additional transportation contracts and special ed services.

**7. CRITERION: Facilities Maintenance**

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

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

**NOTE:** SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this section has been inactivated for that period.

**7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,751,289.65	3,600,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		3,600,000.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	5.0%	1.2%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.7%</b>	<b>1.7%</b>	<b>0.4%</b>

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

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2012-13)	(2,826,108.00)	112,030,625.00		2.5%	Not Met
1st Subsequent Year (2013-14)	(12,278,431.00)	118,149,206.00		10.4%	Not Met
2nd Subsequent Year (2014-15)	(13,616,061.00)	119,466,666.00		11.4%	Not Met

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

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

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

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

Deficit spending related to 77.728% deficit applied to state revenue limit funding. Agreement with bargaining units for six furlough days expires 6/30/13. District will work to continue furlough days through 2014-15 to maintain sufficient ending balance to meet 3% reserve requirement.

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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2.) (Form MYPI, Line D2)	Status
Current Year (2012-13)	31,911,508.21	Met
1st Subsequent Year (2013-14)	17,340,784.21	Met
2nd Subsequent Year (2014-15)	2,779,920.21	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2012-13)	35,279,142.99	Met

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

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

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

Explanation:  
(required if NOT met)



**10. CRITERION: Reserves**

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

Percentage Level	District ADA		
5% or \$61,000 (greater of)	0	to	300
4% or \$61,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	20,055	20,055	20,055
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	0.00		

**10B. Calculating the District's Reserve Standard**

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	179,507,916.00	184,845,277.00	184,835,417.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	179,507,916.00	184,845,277.00	184,835,417.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,385,237.48	5,545,358.31	5,545,062.51
6. Reserve Standard - by Amount (\$61,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>5,385,237.48</b>	<b>5,545,358.31</b>	<b>5,545,062.51</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,990,000.00	9,300,000.00	2,148,123.08
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	(20,000.00)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	8,990,000.00	9,300,000.00	2,128,123.08
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.01%	5.03%	1.15%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,385,237.48</b>	<b>5,545,358.31</b>	<b>5,545,062.51</b>
Status:	Met	Met	Not Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

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

Insufficient reserves related to 77.728% deficit applied to state revenue limit funding. Agreement with bargaining units for six furlough days expires 6/30/13. District will work to continue furlough days through 2014-15 to maintain sufficient ending balance to meet 3% reserve requirement.

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2012-13)	(14,197,961.00)	(14,128,683.00)	-0.5%	(69,278.00)	Met
1st Subsequent Year (2013-14)	(15,458,557.00)	(15,389,279.00)	-0.4%	(69,278.00)	Met
2nd Subsequent Year (2014-15)	(15,458,557.00)	(15,409,449.00)	-0.3%	(49,108.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2012-13)	372,592.00	372,592.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	372,592.00	372,592.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	372,592.00	372,592.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2012-13)	0.00	5,674.00	New	5,674.00	Not Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

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

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

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

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

Small transfer of MAA reimbursements transferred from GF to Charter Schools for their participation in MAA surveys.

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1-7 years	F01 & F25 - 8000-8699	F01 & F25 7438-7439	4,079,705
Certificates of Participation	15-25 Yrs	F01- 8000-8699	F01 - 7438/7439	51,575,000
General Obligation Bonds		F51-8571, 8611-8614, 8660	F51 - 7433/7434	143,320,000
Supp Early Retirement Program	1-5 YRs	F01 - 8000-8699	F01- 5800	7,673,739
State School Building Loans				
Compensated Absences				829,329

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2012
Lease Revenue Bonds	15	F13 -8100-8699	F13 - 7438/7439	3,980,000
2005 QZAB	8	F01-8625	F01-7439	3,346,010
2010 QSCB	4			25,000,000
W/C & Self-Funding Insurance IBNR		F-67-8674	F67-5800	4,228,296
OPEB Obligation		F67-8674	F67-5800	13,441,622

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	416,327	524,078	729,474	645,005
Certificates of Participation	3,348,077	3,257,604	3,274,174	3,292,190
General Obligation Bonds	10,202,834	10,202,834	10,202,834	10,202,834
Supp Early Retirement Program	2,278,454	2,950,956	2,607,712	1,462,388
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Lease Revenue Bonds	364,716	368,066	365,866	368,435
2005 QZAB	275,665	275,665	275,665	275,665
2010 QSCB	1,343,750	1,343,750	1,343,750	1,343,750
W/C & Self-Funding Insurance IBNR				
OPEB Obligation				
<b>Total Annual Payments:</b>	<b>18,229,823</b>	<b>18,922,953</b>	<b>18,799,475</b>	<b>17,590,267</b>
<b>Has total annual payment increased over prior year (2011-12)?</b>		<b>Yes</b>	<b>Yes</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Added capital leases for purchases of buses to fulfill transportation contracts. Contract payments cover the cost of capital lease payments.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes
-----

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

Yes
-----

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No
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2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	34,505,420.00	38,183,794.00
b. OPEB unfunded actuarial accrued liability (UAAL)	34,505,420.00	38,183,794.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 2010	Jul 2012

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2012-13)	4,219,325.00	4,175,805.00
1st Subsequent Year (2013-14)	4,219,325.00	4,430,655.00
2nd Subsequent Year (2014-15)	4,219,325.00	4,691,244.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2012-13)	858,248.00	842,365.00
1st Subsequent Year (2013-14)	860,000.00	845,000.00
2nd Subsequent Year (2014-15)	860,000.00	845,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2012-13)	858,248.00	842,365.00
1st Subsequent Year (2013-14)	860,000.00	845,000.00
2nd Subsequent Year (2014-15)	860,000.00	845,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2012-13)	206	149
1st Subsequent Year (2013-14)	206	149
2nd Subsequent Year (2014-15)	206	149

4. Comments:



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

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

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

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

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

No

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	5,828,682.00	5,729,682.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2012-13)	2,439,878.00	3,223,578.00
1st Subsequent Year (2013-14)	2,439,878.00	3,223,578.00
2nd Subsequent Year (2014-15)	2,439,878.00	3,223,578.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2012-13)	2,439,878.00	3,223,578.00
1st Subsequent Year (2013-14)	2,439,878.00	3,223,578.00
2nd Subsequent Year (2014-15)	2,439,878.00	3,223,578.00

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

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

Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	947.0	932.3	932.3	932.3

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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**One Year Agreement**

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year  
or

<input type="text"/>
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**Multiyear Agreement**

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year  
(may enter text, such as "Reopener")

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

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Current Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

7. Amount included for any tentative salary schedule increases

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Current Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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

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


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

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

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


--

Current Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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

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


Current Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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

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


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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

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

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

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

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	731.4	758.0	758.0	758.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

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

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

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


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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

**Classified (Non-management) - Other**

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

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

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

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

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	106.0	117.5	117.5	117.5

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

**S9. Status of Other Funds**

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

**Comments:**  
(optional)

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

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First Interim  
2012-13 Projected Totals  
Technical Review Checks

Hemet Unified

Riverside County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

### GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

UNR-NET-POSITION-NEG - (W) - Object 9790, in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

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

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

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

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

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

## SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589, 0721), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RLI. PASSED

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

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089)

should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RLI. PASSED

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

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

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

other than Form MYPIO, with approval of their reviewing agency.) PASSED

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

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

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

Checks Completed.





# **First Interim State SACS Forms**

**For the Period Ending October 31, 2012  
Charter School Fund**

**Business Services**

December 11, 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 Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	2,801,434.00	2,801,434.00	450,325.00	3,011,127.00	209,693.00	7.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	696,204.00	710,289.00	72,818.38	722,417.00	12,128.00	1.7%
4) Other Local Revenue		8600-8799	363,086.00	331,170.00	74,632.88	349,898.00	18,728.00	5.7%
5) TOTAL, REVENUES			3,860,724.00	3,842,893.00	597,776.26	4,083,442.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,851,180.00	1,843,200.00	550,313.64	1,843,200.00	0.00	0.0%
2) Classified Salaries		2000-2999	253,563.00	268,755.00	71,976.67	268,755.00	0.00	0.0%
3) Employee Benefits		3000-3999	531,186.00	554,524.00	174,271.50	554,524.00	0.00	0.0%
4) Books and Supplies		4000-4999	192,875.00	254,954.00	151,536.86	244,654.00	10,300.00	4.0%
5) Services and Other Operating Expenditures		5000-5999	693,486.00	793,812.00	273,052.67	725,401.00	68,411.00	8.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,522,290.00	3,715,245.00	1,221,151.34	3,636,534.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			338,434.00	127,648.00	(623,375.08)	446,908.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	362,781.91	362,781.87	362,781.91	0.00	0.0%
b) Transfers Out		7600-7629	372,592.00	690,112.91	422,880.91	690,112.91	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(372,592.00)	(327,331.00)	(60,099.04)	(327,331.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(34,158.00)	(199,683.00)	(683,474.12)	119,577.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,163,247.00	1,190,960.61		1,190,960.61	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)			1,163,247.00	1,190,960.61		1,190,960.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,163,247.00	1,190,960.61		1,190,960.61		
2) Ending Balance, June 30 (E + F1e)			1,129,089.00	991,277.61		1,310,537.61		
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	22,908.00	18,314.01		18,314.01		
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	1,106,181.00	972,963.60		1,292,223.60		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
Charter Schools General Purpose Entitlement - State Aid		8015	2,324,945.00	2,324,945.00	338,759.00	2,582,028.00	257,083.00	11.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	476,489.00	476,489.00	111,566.00	429,099.00	(47,390.00)	-9.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>2,801,434.00</b>	<b>2,801,434.00</b>	<b>450,325.00</b>	<b>3,011,127.00</b>	<b>209,693.00</b>	<b>7.5%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	6,864.00	0.00	6,864.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	70,147.00	75,039.00	4,892.38	75,039.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	273,600.00	273,600.00	0.00	273,600.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	352,457.00	354,786.00	67,926.00	366,914.00	12,128.00	3.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>696,204.00</b>	<b>710,289.00</b>	<b>72,818.38</b>	<b>722,417.00</b>	<b>12,128.00</b>	<b>1.7%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	193.88	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	20,000.00	30,000.00	24,623.00	48,728.00	18,728.00	62.4%
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	343,086.00	301,170.00	49,816.00	301,170.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>363,086.00</b>	<b>331,170.00</b>	<b>74,632.88</b>	<b>349,898.00</b>	<b>18,728.00</b>	<b>5.7%</b>
<b>TOTAL, REVENUES</b>			<b>3,860,724.00</b>	<b>3,842,893.00</b>	<b>597,776.26</b>	<b>4,083,442.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,604,561.00	1,596,581.00	467,774.12	1,596,581.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	10,853.00	10,853.00	3,950.88	10,853.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	235,766.00	235,766.00	78,588.64	235,766.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,851,180.00</b>	<b>1,843,200.00</b>	<b>550,313.64</b>	<b>1,843,200.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,000.00	120.00	60.34	120.00	0.00	0.0%
Classified Support Salaries		2200	44,879.00	35,446.00	6,400.96	35,446.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	133,975.00	161,134.00	46,908.49	161,134.00	0.00	0.0%
Other Classified Salaries		2900	71,709.00	72,055.00	18,606.88	72,055.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>253,563.00</b>	<b>268,755.00</b>	<b>71,976.67</b>	<b>268,755.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	152,721.00	154,796.00	45,792.02	154,796.00	0.00	0.0%
PERS		3201-3202	46,698.00	50,287.00	11,823.69	50,287.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	45,008.00	49,254.00	12,268.24	49,254.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	210,288.00	222,734.00	81,661.36	222,734.00	0.00	0.0%
Unemployment Insurance		3501-3502	23,152.00	23,387.00	6,845.26	23,387.00	0.00	0.0%
Workers' Compensation		3601-3602	39,990.00	40,397.00	11,817.20	40,397.00	0.00	0.0%
OPEB, Allocated		3701-3702	4,968.00	5,003.00	1,330.91	5,003.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,361.00	8,666.00	2,732.82	8,666.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>531,186.00</b>	<b>554,524.00</b>	<b>174,271.50</b>	<b>554,524.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	61,243.00	31,338.00	16,118.61	31,338.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	400.00	334.51	400.00	0.00	0.0%
Materials and Supplies		4300	94,482.00	113,114.00	52,431.52	105,264.00	7,850.00	6.9%
Noncapitalized Equipment		4400	37,150.00	110,102.00	82,652.22	107,652.00	2,450.00	2.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>192,875.00</b>	<b>254,954.00</b>	<b>151,536.86</b>	<b>244,654.00</b>	<b>10,300.00</b>	<b>4.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,529.00	10,768.00	3,766.65	10,768.00	0.00	0.0%
Dues and Memberships		5300	2,044.00	2,044.00	189.00	2,044.00	0.00	0.0%
Insurance		5400-5450	6,500.00	9,960.00	9,960.00	9,960.00	0.00	0.0%
Operations and Housekeeping Services		5500	77,980.00	57,880.00	15,985.75	0.00	57,880.00	100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	448,638.00	449,788.00	177,592.80	449,788.00	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	75,614.00	148,801.00	35,917.38	148,801.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	65,807.00	104,197.00	27,923.00	93,666.00	10,531.00	10.1%
Communications		5900	9,374.00	10,374.00	1,718.09	10,374.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>693,486.00</b>	<b>793,812.00</b>	<b>273,052.67</b>	<b>725,401.00</b>	<b>68,411.00</b>	<b>8.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			3,522,290.00	3,715,245.00	1,221,151.34	3,636,534.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	362,781.91	362,781.87	362,781.91	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	362,781.91	362,781.87	362,781.91	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	372,592.00	690,112.91	422,880.91	690,112.91	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			372,592.00	690,112.91	422,880.91	690,112.91	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(372,592.00)	(327,331.00)	(60,099.04)	(327,331.00)		

<b>Resource</b>	<b>Description</b>	<b>2012/13 Projected Year Totals</b>
6300	Lottery: Instructional Materials	18,314.01
Total, Restricted Balance		<u>18,314.01</u>