



2012-13

Second Interim Report For the Period Ending January 31, 2013

Business Services

March 5, 2013

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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/>

The Hemet Unified School District is located at:
1791 W. Acacia Avenue, Hemet, CA 92545
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Executive Summary

FINANCIAL OUTLOOK

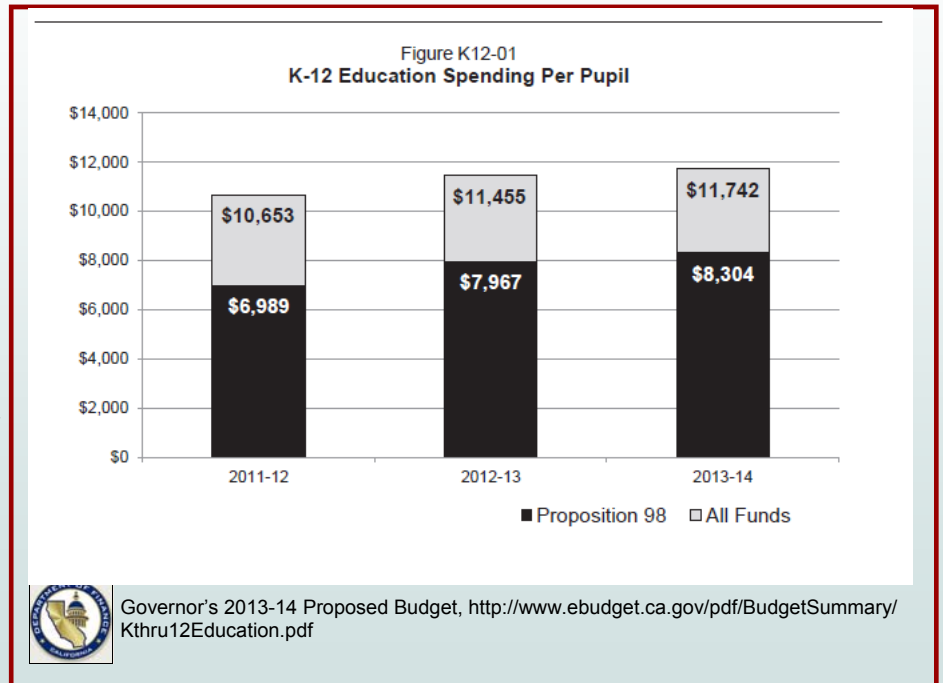
The state budget outlook for the 2012-13 year and beyond appears to be considerably brighter than the past several years. Much of the improvement can be attributed to passage of Proposition 30, The Education Protection Act (EPA) in November 2012, which will provide additional revenues to schools through temporary increases in income and sales taxes. In addition, the economy is showing gradual, but steady improvement from the recession.

For K-12 schools, both Prop 30 and the economic recovery mean good news. Passage of Proposition 30 provides new revenues that allowed schools to avoid a \$441 per ADA reduction in funding in 2012-13 and is expected to be used to increase funding levels over the next several years.

Revenues passed on to schools in the form of EPA funds are counted as an off-set to Prop 98 and will amount to approximately 21.2% of state aid. For the current year, the EPA funds are not expected to be received until June 2013. In subsequent years, the revenue will be distributed quarterly. Although EPA dollars are technically unrestricted, districts and charters cannot use the EPA funds to support any administrative costs. Schools are recommended to maintain a separate account to record expenditures that are supported by EPA dollars. In addition, schools must publish on their websites annually the amount of EPA funds received and how the money was spent.

Proposition 30 and the improved economy have resulted in revenues at the state level being higher than previously projected. The additional receipts have allowed the Governor to present an initial budget proposal for 2013-14 that includes a 1.65% increase in most state funding to schools. While the increase in funding is welcome, a 77.728% deficit factor will continue to be applied to revenue limit apportionments in the coming years.

In the January release of the state's 2013-14 budget, the Governor also proposed a change in the K-12 funding formula. The



Governor's Major Proposition 98 Budget Changes	
(In Millions)	
Technical Changes	
Make technical adjustments	\$148
Fund K-12 categorical growth	49
Fund K-12 revenue limit growth	3
Adjust for prior-year deferral payments	-2,225
Subtotal	<u>(-\$2,025)</u>
Policy Changes	
Pay down deferrals	\$1,944
Transition to new K-12 funding formula	1,630
Allocate money for energy efficiency projects	450
Provide funding for CCC adult education	300
Provide general-purpose funds for CCC	197
Add two programs to K-12 mandate block grant ^a	100
Provide cost-of-living adjustment for certain K-12 programs ^b	63
Fund new CCC online project	17
Swap one-time funds	-17
Subtotal	<u>(\$4,684)</u>
Total Changes	\$2,659

^a Adds Graduation Requirements and Behavioral Intervention Plans.
^b Applies to special education, child nutrition, and California American Indian education centers.

LAO
15 YEARS OF SERVICE

Taylor, M/ The 2013-14 Budget: *Overview of the Governor's Budget*, (January 2013) from: <http://www.lao.ca.gov/reports/2013/bud/budget-overview/budget-overview-011413.pdf>



new Local Control Funding Formula (LCFF) would provide supplemental revenues for each economically disadvantaged pupil, English language learner and foster child, with additional funds for charters or districts that have more than 50% of their student population meeting this criteria.

The LAO, in its analysis of the proposed 2013-14 budget, projects the state will finally begin to see operating surpluses in 2013-14, ending the year with a \$1 billion reserve.

Governor's Budget General Fund Condition			
<i>Includes Education Protection Account (In Millions)</i>			
	2011-12 Revised	2012-13 Revised	2013-14 Proposed
Prior-year fund balance	-\$2,282	-\$1,615	\$785
Revenues and transfers	87,071	95,394	98,501
Total resources available	\$84,789	\$93,779	\$99,286
Expenditures	\$86,404	\$92,994	\$97,650
Ending fund balance	-\$1,615	\$785	\$1,636
Encumbrances	\$618	\$618	\$618
Reserve	-\$2,233	\$167	\$1,018



Taylor, M/ The 2013-14 Budget: *Overview of the Governor's Budget*, (January 2013) from: <http://www.lao.ca.gov/reports/2013/bud/budget-overview/budget-overview-011413.pdf>



Executive Summary

BACKGROUND

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

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

FISCAL OVERVIEW

As reported at its First Interim report, the district's 2012-13 enrollment showed a decline from the prior year. Enrollment was reported at 21,124 as of October 2012, excluding the enrollment for charter schools, non-public school students and county programs. This was a decrease of 287 students from enrollment reported in October 2011. Unlike the last several years, this year's decline in enrollment cannot be attributed to students enrolling in district and county-wide charter schools. The loss of students is most likely a continued effect of the downturn in the local economy. In non-growth years, a steady decline in enrollment through the end of the school year is common, particularly at the high school level. To-date the district has lost almost 200 more students since October and it is anticipated final enrollment at year-end will be lower than current levels.

The district's 2012-13 adopted budget was based on projected enrollment of 21,233 students. While enrollment is down from budgeted projections, it will not have a significant impact on revenues for the current year. Funding for districts with declining enrollment is based on the prior year average daily attendance (ADA), with some adjustments for students transferring in and out of charter schools. The financial impact of this year's enrollment decline will be felt in 2013-14 unless next year's enrollment increases above this year's levels.



Changes to projected revenues and expenditures are proposed at Second Interim from amounts previously approved. A small increase of \$347,334 is projected for combined general fund revenues and other sources. Expenditures are being decreased slightly for a total of \$307,329. While all projections for budgeted revenue and expenditure amounts, especially in the Restricted General Fund may not come to bear, expense budgets in most cases have been revised to cover potential obligations based on current trends, encumbrances, and vacant positions.

The proposed changes to both revenue and expenditure budgets at Second Interim increases the combined general fund ending balance by \$654,663. Increases in revenue are related primarily to added transportation contracts off-set by some decreases to restricted receipts. Reductions to amounts budgeted for expenses are the result of review and analysis of spending trend projections through the end of the fiscal year.



County Offices of Education, School Services of California, Riverside County Schools Advocacy Association and other groups continue to advise school districts to set aside reserves in their general fund ending balance to off-set deficit spending in future years. The reserves can provide a cushion for unanticipated cuts in state or federal funding, or in the event budget assumptions used in multi-year projections do not materialize. In response to this recommendation, the district has reserved a large amount of its ending balance as protection for all these scenarios.

Hemet Unified will be self-certifying its financial status as 'positive' for the 2012-13 Second Interim Report. This is the first positive certification since the 2011-12 First Interim report. This means the district projects it will have sufficient funds to meet its obligations in the current and two subsequent fiscal years based on a variety of assumptions in its multi-year projections.

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. This includes a 1.65% COLA increase for revenue limit funding in 2013-14 and 2.20% in 2014-15. It also includes a deficit factor on revenue limit of 77.728% for all three years. On the expenditure side, assumptions include restoration of five or six days to the work year for all employee groups in 2013-14 to account for the June 30, 2013 expiration of bargaining unit agreements that reduced salaries and shortened the work year. Salaries and benefits are also increased in both years by 1.6% for step and column movement.

Using these assumptions, the district anticipates that while it will be deficit spending by a significant amount in each year, it will have sufficient funds to meet its financial obligations through 2014-15.

The cash balance at the end of the 2012-13 fiscal year is projected to be \$25,262,094. This is a significant improvement from the past few years and is a direct result of the anticipated receipt of approximately \$23.4 million in Proposition 30 revenues in late June. While considerably improved, the year-end cash balance still includes a Tax Revenue Anticipation Note (TRAN) which totals \$21.3 million for 2012-13. Without the TRANs revenue, the actual cash balance projected for June 30th, would be just under \$4 million.

SECOND INTERIM SUMMARY

Changes from the January 31 board approved operating budget:

- Revenue limit funding increases by \$23,197
- Federal, state and local revenue increase \$324,137
- No change to Transfers In/Other Sources
- Expenditures decrease by \$307,329
- 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 \$654,663

<u>Combined General Fund</u>	
Revenue Limit	\$ 23,197
Federal, State, and Local Revenue	324,137
Sources/Transfers In	-0-
Change in Revenue	\$ 347,334
Change in Expenditures/Uses	\$ (307,329)
Change in Fund Balance (Revenue minus Expenses)	\$ 654,663



General Fund

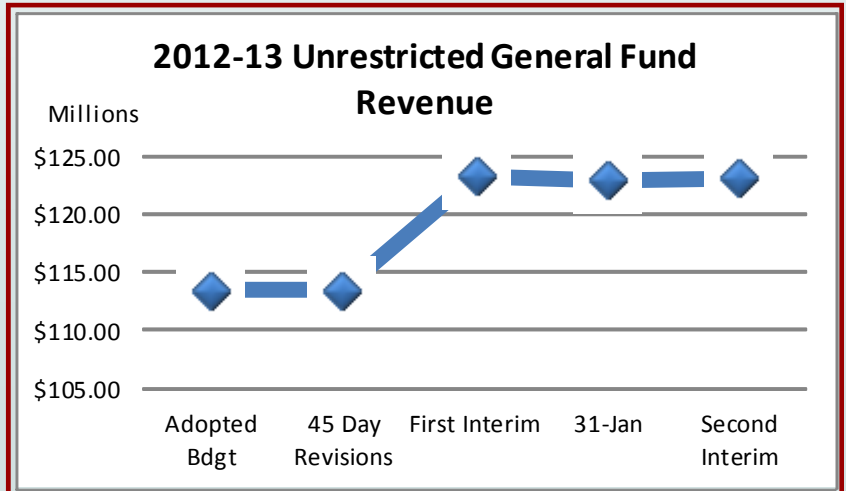
SECOND INTERIM BUDGET REVISIONS

UNRESTRICTED GENERAL FUND

Revenues

Hemet Unified School District's unrestricted general fund revenues were projected to be \$113.6 million in the 2012-13 budget adopted in June 2012. This estimate included a potential \$441 per ADA cut in the event the tax increases under Proposition 30, the Education Protection Act (EPA) on the November 2012 ballot were not approved by voters. No changes were made to budget projections in the district's 45-Day Budget Revision presented after the adoption of the state budget as the outcome of the Prop 30 was still pending. First interim budget revisions increased revenue projections to \$123.3 million after Proposition 30 was approved by voters. Revisions to various revenues that were made during December and January reduced projected unrestricted revenues to \$122.9 million. Second Interim revisions currently proposed bring revenue estimates to \$123.0 million.

Unrestricted general fund revenue limit sources are now budgeted at \$104.0 million and include \$22.1 million in local property tax revenues, \$23.3 million in EPA receipts, a transfer out of \$5.3 million to restricted resources for special education students, and \$475,000 in property tax receipts transferred out to charter schools. A small increase of \$23,197 to budgeted unrestricted revenue limit funding is projected in the Second Interim report. The increase is related to minor adjustments to various components of the revenue limit calculation.



Summary of Unrestricted General Fund Revenues, Expenditures and Fund Balance

	Adopted Budget	Jan 31 Budget	2nd Interim Changes	2nd Interim Revised Budget
a Beginning Balance	\$ 31,132,054	\$ 31,128,332	\$ -	\$ 31,128,332
b Revenues/Sources/Contributions	\$ 99,368,248	\$ 108,701,891	\$ 106,119	\$ 108,808,010
c Expenses/Uses	\$ 110,975,907	\$ 111,225,924	\$ (407,329)	\$ 110,818,595
d (b-c) Excess/(Deficit)	\$ (11,607,659)	\$ (2,524,033)	\$ 513,448	\$ (2,010,585)
e (a+d) Ending Balance	\$ 19,524,395	\$ 28,604,299	\$ 513,448	\$ 29,117,747
Assignments/Commitments	\$ 19,524,395	\$ 28,604,299	\$ 513,448	\$ 29,117,747
Unassigned Balance	\$ -	\$ -	\$ -	\$ -



Projected unrestricted federal revenues are decreased by \$500,000 for Medicare Administrative Activities (MAA) reimbursements. These reimbursements have been frozen by the federal government pending the outcome of audits of filed claims. Budget for MAA revenue will be re-budgeted once the funds are received. Other state revenues show an increase of \$137,165 to a revised budgeted amount of \$13.3 million. The increase is for adjustments to lottery revenue projections. Local revenues in the unrestricted general fund are projected to be almost \$5.0 million. This is a \$445,757 increase from the previously budgeted amount. The increase is for transportation contracts, field trip revenues from other districts, and e-rate reimbursements. The net change to unrestricted general fund revenues is \$106,119.

Expenditures

Budgeted expenditures in the unrestricted general fund as of January 31 totaled \$110.8 million, a slight decrease from the original budget adopted in June. Budgets were previously increased to account for carry over balances, but after further review it was found expenses may not be as great as were anticipated prior to January 31. For the Second Interim budget revisions, staff is proposing to decrease expenditures by just over \$400,000. Decreases were applied to all expenditure categories with the majority in the books and supplies area.

Sources/Uses/Contributions

A budget of \$5,674 remains unchanged in the Transfers In expense category. This is for a small transfer of MAA reimbursements to the Charter fund for reimbursement activities completed by charter staff in prior years. There are currently no transactions anticipated for the year in the unrestricted general fund in the Transfers Out, Other Sources or Other Uses categories.

Finally, in the Contributions category, contributions from the unrestricted general fund to restricted resources for Special Education, Routine Maintenance and debt payments in the redevelopment account remain unchanged from January 31st levels. Contributions are currently estimated to be \$14.25 million.

Fund Balance

The combined changes to revenues, expenditures, and other sources/uses in the Unrestricted General Fund results in an increase to the projected ending balance of \$513,448. The unrestricted ending balance is projected to be \$29.1 million at year-end. The ending fund balance is made up of \$8.96 million for economic uncertainties, \$279,609 for stores inventory and revolving cash, and \$2.6 million for various carry over accounts. The remaining \$26.2 million in fund balance reserves are set aside for planned deficit spending over the next two years.



Idyllwild School

RESTRICTED GENERAL FUND

Revenue

Hemet Unified School District's restricted general fund revenues in the Second Interim budget projection total \$52.7 million. The budget for restricted revenues is being increased by \$241,215. The budget changes include an increase of \$100,000 to the federal mental health allocation for Special Education non-public school placements. A \$141,215 increase in state revenues is for higher than originally projected restricted lottery receipts.

Expenditures

Projected changes to the restricted general fund expenditures equate to an increase of \$100,000 tuition costs associated with the federal mental health allocation for Special Education non-public school placements.

Summary of Restricted General Fund Revenues, Expenditures and Fund Balance						
		Adopted Budget	Jan 31 Budget	2nd Interim Changes	First Interim Revised Budget	
a	Beginning Balance	\$ 4,139,134	\$ 4,333,372	\$ -	\$ 4,333,372	
b	Revenues/Sources/ Contributions	\$ 63,351,040	\$ 67,653,108	\$ 241,215	\$ 67,894,323	
c	Expenses/Uses	\$ 64,153,058	\$ 68,008,053	\$ 100,000	\$ 68,108,053	
d (b-c)	Excess/(Deficit)	\$ (802,018)	\$ (354,945)	\$ 141,215	\$ (213,730)	
e (a+d)	Ending Balance	\$ 3,337,116	\$ 3,978,427	\$ 141,215	\$ 4,119,642	
	Legally Restricted/ Assignments	\$ 3,337,116	\$ 3,978,427	\$ 141,215	\$ 4,119,642	
	Unassigned Balance	\$ -	\$ -	\$ -	\$ -	

Other Sources/Uses/Contributions

Transfers into the restricted general fund from other funds remains unchanged at \$333,005 and is for the transfer in from the Charter School Fund for Special Education services provided to the charter schools. \$562,808 remains budgeted in the Other Sources category for lease revenues for bus purchases made earlier in the year. Contributions to restricted resources from the unrestricted general fund remains unchanged from January 31 estimates and total \$14.25 million.

Ending Balance

With the 2012-13 Second Interim budget revisions, the restricted general fund ending balance is being increased by \$141,215 for a total of \$4.1 million. The addition to the fund balance is assigned to Restricted Lottery.

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

- MediCal Reimbursements—5640 \$ 119,487
- Restricted Lottery—6300 \$ 980,589
- Special Ed—Low Incidence Equipment—6501 \$ 133,406
- Special Ed—Mental Health—6512 \$ 965,923
- EIA—7090/7091 \$1,920,237

Total **\$4,119,642**

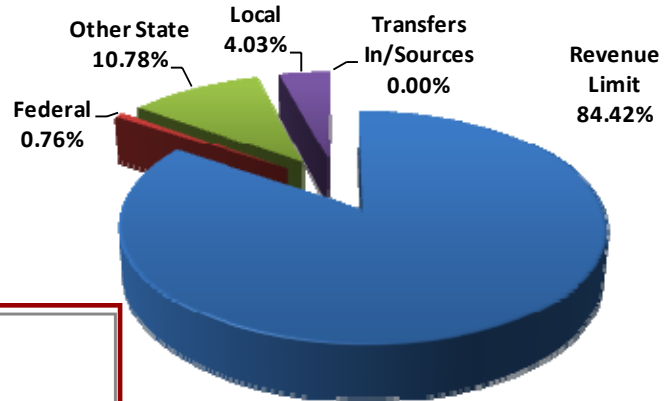




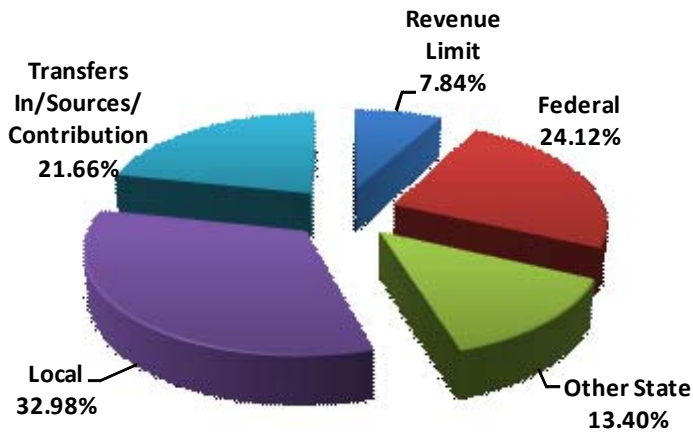
Charts

Revenue

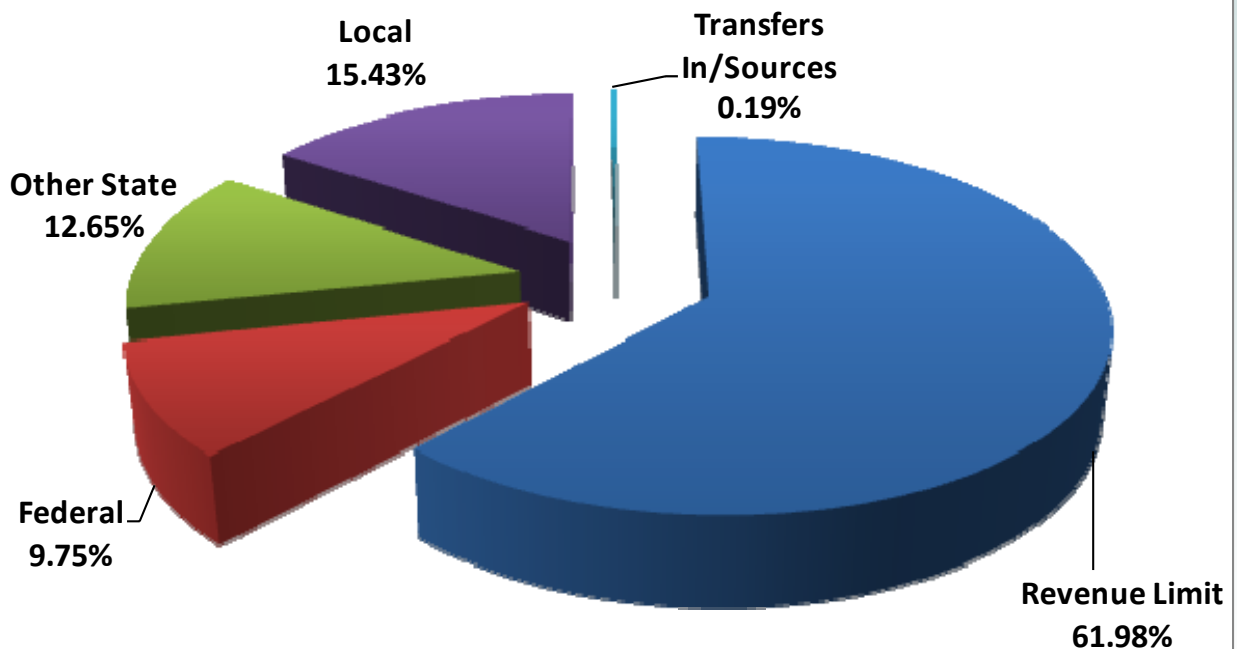
Unrestricted General Fund Revenue



Restricted General Fund Revenues



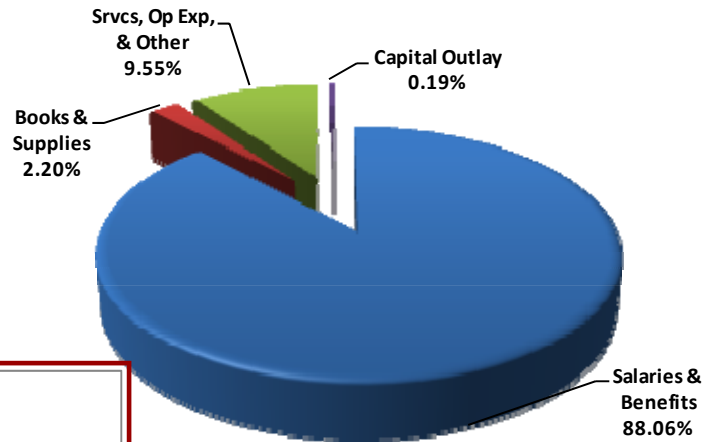
Combined General Fund Revenue



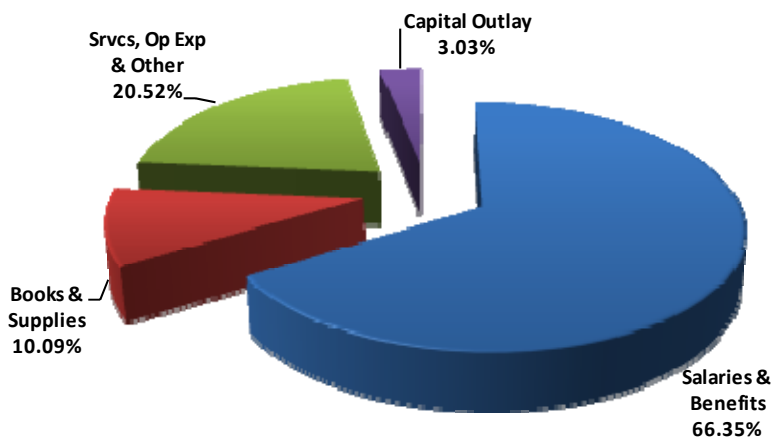
Charts

Expenditures

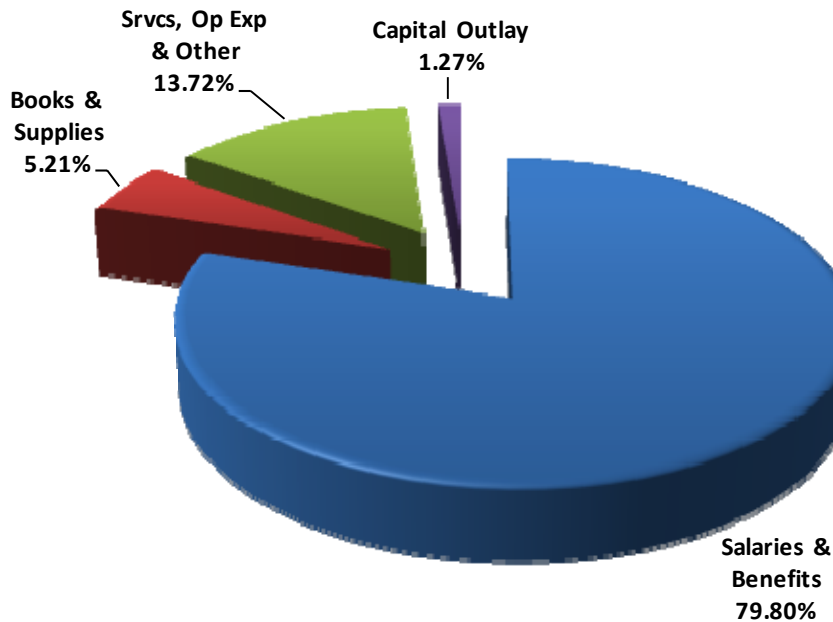
Unrestricted General Fund Expenses



Restricted General Fund Expenses



Combined General Fund Expenses

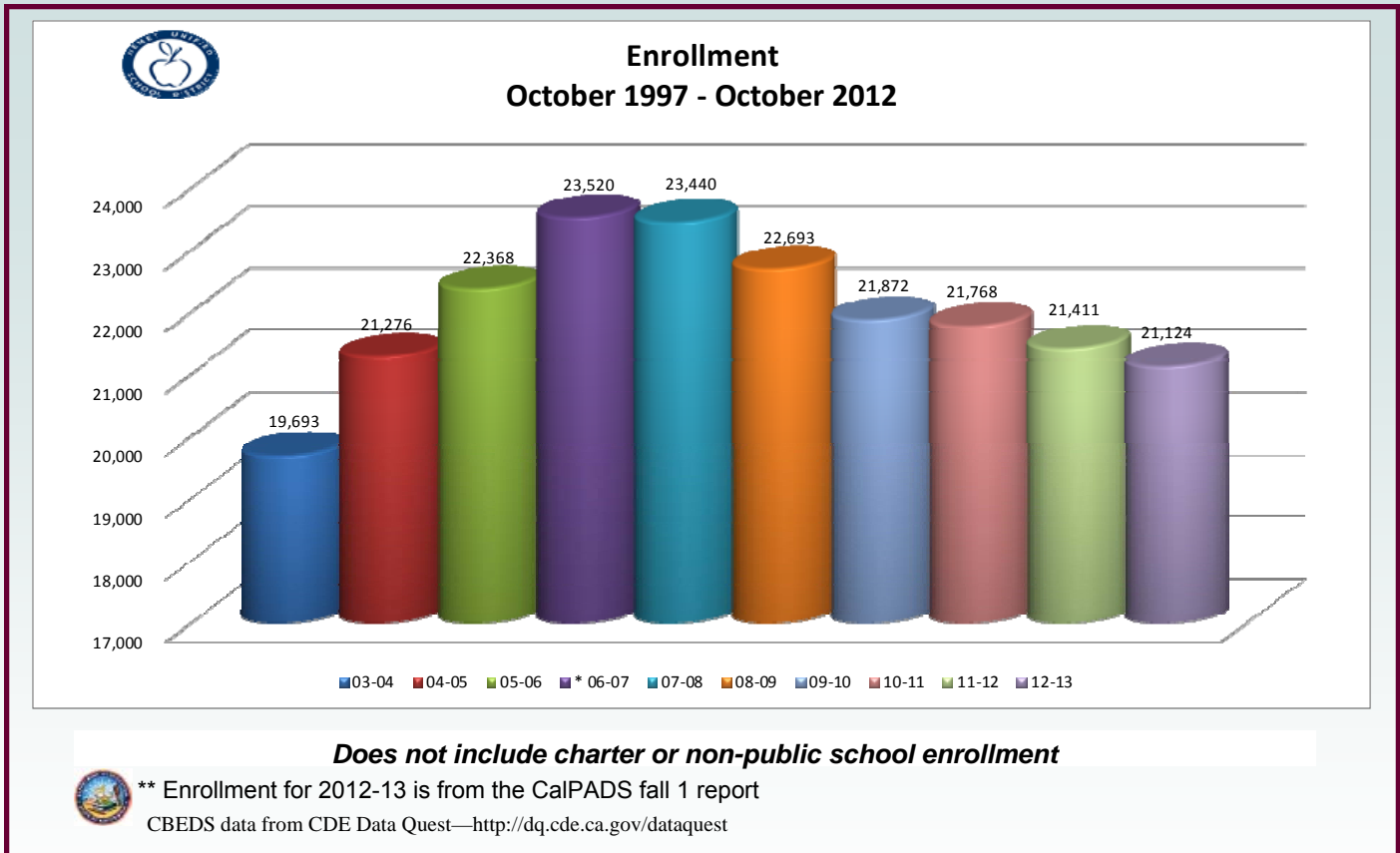


ENROLLMENT AND ADA

Hemet Unified has seen an average 1.77% annual decline in enrollment since 2006-07 when enrollment reached a high of 23,520 students. 2012-13 enrollment continues the downward trend. The adopted budget originally projected a 0.83% decrease in enrollment for 2012-13 to 21,233. However enrollment data for October 2012, excluding charter and non-public school students, shows there were just 21,124 students enrolled in the district's schools. The enrollment loss is 287 students or 1.34% when compared to the certified enrollment of 21,411 for 2011-12. This is the sixth consecutive year of enrollment decline. Since 2006-07, the district has seen enrollment shrink by 2,396 students or almost 10.20%.

Enrollment has continued to decline since the first week in October. Enrollment information as of February 15th shows the number of enrolled students now stands at 20,928 for a total loss of 483 students since October 2011. Trends typically show enrollment will continue to experience normal decline through the end of the year. Preliminary enrollment projections for the 2013-14 indicate enrollment will rebound to a level of just 71 students below the October 2012 count.

The district has been successful in improving its rate of student attendance during the past several years though various attendance improvement incentives sponsored at the site level and an active Saturday School program. Hemet's ADA rate is currently about 95.0%. Increasing rates of attendance can help to mitigate the impact of lower enrollment on revenue generated by ADA.



CASH FLOW ANALYSIS

Hemet Unified's General Fund cash position ebbs and flows with the timing of expenditures and the receipt of funds. State budget balancing measures in recent years have relied heavily on the deferral of payments to school districts. However, the governor has indicated he is committed to reversing the deferred payments to schools as the state budget outlook improves. For 2012-13, about 21.6% of Hemet Unified's revenue limit apportionments will not be paid until the following fiscal year. Funds distributed to schools through the passage of Proposition 30 will also be delayed until late in the current year. It is expected the EPA funds, which equate to approximately 21.2% of revenue limit funds will not be paid until late in June. Between the cross-year deferred payments and the delayed EPA funding, almost 45% of the district's primary revenue source will not be received until the end of June or later. As a result, Hemet Unified must rely on temporary Tax Revenue Anticipation Notes (TRANs) to back fill the delayed payments so it can continue to pay salaries and other obligations.



While cash shortfalls were not as severe as originally anticipated due to passage of Proposition 30, the district still faces periodic cash shortfalls throughout the year. To-date, the district's lowest cash balances were in early July 2012 and again in January 2013. Projections show cash in May is also expected to be low. The district's cash balance at the end of June is expected to be improved over prior years due to the anticipated receipt of nearly \$23.5 million in EPA funds late in the month.

To address cash shortfalls, the board authorized the district to borrow \$60 million in TRANs in two installments for 2012-13. Passage of Proposition 30 avoided mid-year cuts which significantly improved the district's cash position from original estimates

made when the 2012-13 TRAN was first approved in the spring of 2012.

Preliminary cash flow projections for the 2013-14 year, based on assumptions presented in the multi-year projection included with this report, indicate that the district's cash position will continue to improve. Current estimates show the district may be able to reduce TRAN borrowing to \$20 million for 2013-14. The TRANs would be issued in two increments, one for \$5 million in July that would be repaid in January and a cross-year TRAN in February for \$15 million that would be repaid July through September of 2014.

ENDING FUND BALANCE

As indicated in the table on the following page, the district's adopted budget anticipated a beginning fund balance for the combined general fund of \$35.27 million for the 2012-13 fiscal year with expenditures expected to exceed revenues by \$12.4 million. This information was based on projections formulated before the close of the 2011-12 fiscal year and prior to enactment of the state budget in late June 2012. With the First Interim report, the estimated beginning balance was revised to the actual beginning balance of \$35.46 million.

The projected ending balance for the combined general fund as of January 31 was \$32.6 million, of which \$9.0 million was set aside as a 5% reserve for economic uncertainties. With Second Interim revisions, the ending balance is now projected at \$33.2 million.



\$4.1 million of the ending balance is in restricted resources including special education, lottery and EIA. \$19.9 million is reserved in the unrestricted general fund for site allocation carry overs and deficit spending reserves. Reserve amounts are indicated in the table below.

In April 2011, the Hemet USD Governing Board approved Resolution 2059 which set the district's minimum reserve at 5%. This is 2% above the state's required 3% minimum for a district of our size. The additional balance was authorized in an attempt to help safeguard the district against cash deferrals. Should it be necessary, the board can reduce the reserve level to 3% through a resolution.

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.

Components of Ending Balance Combined General Fund Second Interim 2012-13		
	Adopted Budget	Second Interim Projected Budget
Net Increase/(Decrease)	\$ (12,409,677)	\$ (2,224,315)
Beginning Fund Balance	35,271,188	35,461,704
Ending Fund Balance	\$ 22,861,511	\$ 33,237,389
Reserves/Designations		
5% Reserve for Economic Uncertainty	\$ 8,760,000	\$ 8,956,000
Unrestricted Carry Over Balances	3,731,642	2,498,899
Reserve for Deficit Spending	6,753,144	17,383,239
Revolving Cash	25,000	25,000
Stores Inventory Reserve	254,609	254,609
Legally and/or Restricted Carry Over	3,337,116	4,119,642
Total Reserves/Designations	\$ 22,861,511	\$ 33,237,389
Available for Board Designation	\$ -	\$ -



Budget Reduction Plan

Hemet Unified entered into agreements with its bargaining unit members in late 2009-10 to reduce salary and benefit costs by 6.5% through a combination of work year reductions, staff reductions, increased class sizes and salary roll-backs. In early 2010-11, amendments to these agreements added back two days to the work year for all employees. Further revisions in late 2011-12 made minor adjustments to furlough days and salary roll-back levels for classified staff and extended the agreements through June 30, 2013.

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

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

Classified CSEA members: 5-6 day work year reduction
(depending on work year)
2.56% salary rollback

Certificated/Classified Management: 6 day work year reduction

Total estimated savings: **\$4.5 million**

The current multi-year projection shows the district will be able to meet financial obligations through fiscal year 2014-15, the end of the three year projection period. However, the multi-year projection includes the assumption a 1.65% COLA on Proposition 98 revenue will be funded in 2013-14 and a 2.20% COLA will be funded in 2014-15. Should the COLA's assumed in this report for the two out-years not materialize, and if budget reductions are necessary to maintain a minimum of a 3% reserve, options the district may consider temporarily eliminating the contributions to Adult Education and Deferred Maintenance accounts until revenues improve. Savings from these options total \$1.2 million each year for 2013-14 and 2014-15.

Even with the assumed COLA's, the projection shows the district will continue to deficit spend at a level that cannot be sustained past the projection period. The structural deficit will need to be addressed during the 2013-14 budget process when the multi-year projection period moves out to the 2015-16 year.



Multi-Year Projections and Assumptions

REVENUE

The district's multi-year projections for the 2012-13 Second Interim report incorporate many of the recommendations and projections provided by School Services of California (SSC) and the Riverside County Office of Education (RCOE). As recommended by SSC, 1.65% was used as the cost-of-living adjustment (COLA) rate for 2013-14 revenue limit funding and a 2.20% COLA was used for 2014-15. A 77.728% deficit factor for all years has been factored into projections. While the Governor has proposed a new Local Control Funding Formula (LCFF) that is to begin phase-in with the 2013-14 budget year, it is not currently enacted in legislation and is not factored into Hemet Unified's revenue projections at this time. Revenue projections for the two out-years have been calculated using the current revenue limit formulas with COLA increases.

Combined general fund revenues, transfers in and other sources for 2013-14 are projected to be \$3.5 million less than revenue budgeted for the current fiscal year. Revenue limit is projected to increase slightly by \$0.3 million as declining ADA is off-set by COLA increases. Federal revenues in 2013-14 are reduced by \$1.0 million as restricted carry over balances are spent down. State revenues are projected to remain flat as no COLA increase has been applied to them. Local revenues are anticipated to decrease by \$2.3 million. The reduction is related to the fall off of one-time revenues for capital equipment purchases in 2012-13 as well as one-time grant funds received in the current year that are not anticipated to continue. A decrease in Other Sources of \$0.56 million is expected in 2013-14 and is related to one-time lease revenues in the current year that are not budgeted for next year.

2014-15 revenues and other sources are projected to total \$174.7 million, an increase of \$1.55 million. The increase is primarily related to the assumption a 2.20% revenue limit COLA will be funded.

EXPENDITURES

Overall, budgeted expenditures, transfers out, and other uses are projected to increase by \$5.6 million in the combined general fund in 2013-14.

Step and column costs in the district's multi-year projection are assumed to be equivalent to a 1.6% increase to all budgeted salaries and benefits in all years. Based on recommendations from the Riverside County Office of Education, all negotiated work year reductions and salary rollbacks are assumed to be reinstated in 2013-14 after the current agreement expires on June 30, 2013. This adds approximately 3.5% of salary and benefits costs to the 2013-14 year. No cost-of-living increases for salaries for bargaining unit members or management have been included in the district's multi-year projections for either 2013-14 or 2014-15.

\$1.4 million for text book adoption costs, partially off-set by reductions for other books and supply expenses has been factored into the projections for 2013-14. The budget for one-time capital outlay expenses

Multi-Year Projection Assumptions			
	2012-13	2013-14	2014-15
COLA	3.24%	1.65%	2.20%
COLA Deficit	77.728%	77.728%	77.728%
Per ADA Reduction	-	-	-
New Schools	0	0	0
Growth	-1.00%	0.00%	0.00%
Enrollment (ncl NPS)	21,163	21,065	21,065
ADA (includes Cnty)	20,036.00	19,968.21	19,968.21
ADA %	95.00%	95.00%	95.00%
Funded ADA	20,304.83	20,036.00	20,036.00
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%



are expected to decrease by \$2.5 million in 2013-14 from current year levels that were related to bus purchases and other one-time expenses.

Expenses for 2014-15 show a slight increase of \$0.15 million. Increases for salary step and column movement are off-set by decreases in other expenditure categories.

Ending Balances

Using the assumptions identified in the table on the previous page, the multi-year projection included in this report shows the district significantly deficit spending over the next two years. The combined general fund ending balance drops to \$21.9 million in 2013-14 and further drops to a \$11.9 million in 2014-15. The district will have a sufficient ending balance to meet required reserve levels for all three years of the current projection. However, if the deficit spending trend continues the reserve balances may be depleted by the end of the 2015-16 fiscal year if there are no changes to current assumptions.

Enrollment and ADA

Enrollment is projected to decline by approximately 71 students in 2013-14 from October 2012 levels. It is projected to remain flat in the 2014-15 year. ADA is calculated at a rate of 95%.

Other Concerns

Not addressed in the multi-year projection are a few items that can potentially have a negative impact on the district's budget over the next several years. One item is the expiration of K-3 CSR flexibility on June 30, 2014. As the district begins to develop its 2013-14 budget, discussions will need to take place to determine whether the district will return K-3 class sizes to 20 students or forego the additional state funding provided for the smaller classes.

Another item not addressed in the multi-year projection is federal sequestration for education programs that will impact 2013-14 budgets if congress does not act to avoid the automatic cuts. The sequestration would mean an approximate 5.9% reduction to federal funds in 2013-14. If this should happen, reductions to impacted programs would need to be made during the 2013-14 budget process or the district could utilize part of its reserve balance to cover expenses that cannot be eliminated. Sequestration, if fully imposed could amount to approximately \$950,000 in revenue reductions for Hemet Unified.

Finally, a third area of concern not addressed in the multi-year projections is the financial impact of the healthcare reform act provisions that would affect the 2014-15 budget year. The district is looking at health care options that can help to mitigate added costs.

A plan to address these potential added costs and revenue reductions could include reductions to non-salary related costs where possible and to spend down additional reserves by temporarily lowering the district's required reserve balance from 5% to 3%.

Certification

Based on the assumptions presented in this report, the district expects it **will** meet its financial obligations in the current and two subsequent years and will self-certify its financial condition as positive. However, the deficit spending trend means the district must continue to closely monitor expenditures and make budget adjustments when necessary to ensure that it continues to maintain at least the 3% state required reserve.

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



Charter School Fund (09)

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

Revenues and expenditures for the district sponsored charter schools are reported separately in Fund 09, Charter School Special Revenue Fund. Revenues are based on students' average daily attendance and other factors. Funding for the charter schools comes from the state in the form of the Charter School General Purpose Block Grant and the Charter School Categorical Block Grant. The Categorical Block Grant includes funding for programs such as transportation, instructional materials, EIA, GATE, and professional development. Both charter schools also receive funding for special education from the Riverside County SELPA and lottery revenue based on charter ADA. In addition, WCA receives state funding as reimbursement for a portion of its facilities rental expenses at the Western Science Center and supplemental state funds because it began operations after categorical flexibility was imposed in 2008-09 which made it ineligible for certain state revenues.

REVENUE

Total revenue for charter schools in 2012-13 is projected to be \$4.1 million. Of the \$4.1 million in revenue, \$1.45 million belongs to HAAAT and \$2.75 million is for WCA. No changes to amounts budgeted as of January 31st are proposed at this time.

EXPENDITURES

Total expenditures for Hemet Unified's charter schools are estimated at \$4.05 million. \$1.51 million in total expenses are attributed to HAAAT with the remaining \$2.54 million associated with WCA. No change from the amounts budgeted as of January 31st for either school is proposed.

Summary of Charter School Revenues, Expenditures and Fund Balance

		Adopted Budget	Jan 31 Budget	2nd Interim Changes	2nd Interim Revised Budget
a	Beginning Balance	\$ 1,163,247	\$ 1,190,961	\$ -0-	\$ 1,190,961
b	Revenues/Sources/Contributions	\$ 3,860,724	\$ 4,089,116	\$ -0-	\$ 4,089,116
c	Expenses/Uses	\$ 3,894,882	\$ 4,047,039	\$ -0-	\$ 4,047,039
d (b-c)	Excess/(Deficit)	\$ (34,158)	\$ 42,077	\$ -0-	\$ 42,077
e (a+d)	Ending Balance	\$ 1,129,089	\$ 1,233,038	\$ -0-	\$ 1,233,038
	Legally Restricted/ Assignments/Committed	\$ 1,129,089	\$ 1,233,038	\$ -0-	\$ 1,233,038
	Unassigned Balance	\$ -	\$ -	\$ -	\$ -



SOURCES/USES/CONTRIBUTIONS

\$333,005 remains budgeted as Transfers Out to other funds. Memorandums of Understanding with the two charter schools, approved by the Governing Board earlier this year, state the restricted general fund will support all costs associated with Special Education services for charter students. In return, all Special Education related revenue received for charter students in Fund 09 will be transferred to the restricted general fund.

FUND BALANCE

The beginning fund balance in the adopted budget for Fund 09 was projected to be \$1,163,247. After closing the books for the 2011-12 fiscal year, the beginning balance was revised to \$1,190,961. The projected ending balance in the Charter School Fund for the year-ending June 30, 2013 is currently \$1,233,038.

\$167,610 of the fund's ending balance is reserved for HAAAT and the remaining \$1,065,428 is for WCA. HAAAT's ending balance is becoming critically low and steps need to be taken to increase enrollment if the school is to remain fiscally viable.

CASH

Because charter schools are subject to the same deferred payments from the state as the general fund, much of the projected ending balance for the charter schools is not comprised of cash, but of anticipated revenues to be received after the close of the fiscal year. Payments of nearly \$750,000 in 2012-13 general purpose block grant revenues are deferred and not expected to be paid until July and August of 2013. Another \$486,000 in other state, federal, and local revenues are not expected to be received until after the close of the 2012-13 year. Because HAAAT's ending balance is considerably smaller than Western Center, it is currently anticipated that school will experience a cash shortfall periodically during the remainder of the 2012-13 year. Projections show HAAAT will owe the General Fund \$300,000 in temporary loans at year-end. The loan will be repaid in July when a majority of prior year deferrals are received.

Also affecting cash, is the payment of EPA revenues in late June. Both charters schools will receive EPA revenues as an off-set to their general purpose block grant. In total, approximately \$580,000 of EPA revenues will not be paid to the charter schools until late June. While the lump sum payment in June will help the year-end cash balance, May cash reserves will be low.

MULTI-YEAR PROJECTIONS

Multi-year projections for Western Center show the school will be able to meet financial obligations for the current and two subsequent years. Projections for HAAAT show the school will continue to deficit spend and not have sufficient reserves to meet its obligations in 2014-15 unless steps are taken to increase enrollment.

CHARTER SCHOOL SECOND INTERIM REPORTS

More detailed Second Interim reports for each charter school, including cash flows and multi-year projections, have been prepared and presented to the board for their information at their March 5, 2013 meeting.



Other District Funds

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

- ◇ **Fund 13—Cafeteria Fund:** Federal revenues are decreased \$640,647 and state revenues are decreased by \$25,666 to account for lower than previously anticipated meal reimbursements. Local revenue for meal fees and interest is being increased by \$32,000. Expenses in this fund are increased by \$48,221. Increases to budgets for classified salaries, services and capital equipment are off-set by decreases to employee benefits and books and supplies. The ending balance in Fund 13 is decreased by \$679,108.
- ◇ **Fund 21—Bond Fund:** Revenue budgets are decreased by \$39,500 for lower than anticipated interest payments. The expenditure budget is decreased by \$7.3 million to more accurately reflect current year projected expenditures only. \$12.5 million is increased for transfers in from other Funds to account for contributions from Fund 35 for capital project expenses paid by bond funds pending reimbursement from the state. The ending balance in this fund is revised to \$34.2 million.
- ◇ **Fund 25—Developer Fee Fund:** Local revenues are being increased by \$218,500 for miscellaneous revenues and expense budgets are decreased by \$101,200 for lower than originally anticipated expenses paid from this fund. The ending balance is revised to \$3.1 million.
- ◇ **Fund 35—State School Building Fund:** Revenues are being increased by \$12.5 million to account for reimbursements received from the state for completed capital projects. The budget for Transfers Out is increased by the same amount for the same funds being transferred to Fund 21 to reimburse it for prior year expenses that were paid on behalf of Fund 35, pending the state reimbursement.

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

	Fund 11 Adult Education	Fund 12 Child Development	Fund 13 Cafeteria Special Revenue	Fund 14 Deferred Maintenance	Fund 17 Special Reserve for Other Than Capital Outlay
Revenue/Sources	\$ 695,000	\$ 1,548,328	\$ 10,704,682	\$ 720,000	
Expenses/Uses	\$ 637,536	\$ 1,547,628	\$ 11,383,790	\$ 1,325,000	\$ -
Change in Fund Balance	\$ 57,464	\$ 700	\$ (679,108)	\$ (605,000)	\$ -
Beginning Fund Balance	\$ 719,303	\$ 28,332	\$ 4,727,673	\$ 1,628,882	\$ -
Ending Fund Balance	\$ 776,767	\$ 29,032	\$ 4,048,565	\$ 1,023,882	\$ -

	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	\$ 12,593,951	\$ 374,436	\$ 12,534,951	\$ 1,343,750	\$ 4,126,817
Expenses/Uses	\$ 2,375,026	\$ 251,135	\$ 12,534,951	\$ 1,343,750	\$ 4,605,072
Change in Fund Balance	\$ 10,218,925	\$ 123,301	\$ -	\$ -	\$ (478,255)
Beginning Fund Balance	\$ 24,028,150	\$ 3,005,745	\$ 3,836	\$ 33,151	\$ 4,987,380
Ending Fund Balance	\$ 34,247,075	\$ 3,129,046	\$ 3,836	\$ 33,151	\$ 4,509,125





Appendix - Summaries and Reports

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

	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 Revised Budget 1/31	2012-13 Second Interim Revisions	2012-13 Second Interim Revised Budget
Revenues					
Revenue Limit Sources	\$ 105,090,258	\$ 96,174,962	\$ 103,866,677	\$ 23,197	\$ 103,889,874
Federal Revenue	1,674,546	1,435,800	1,435,800	(500,000)	935,800
State Revenue	13,170,611	12,539,911	13,132,036	137,165	13,269,201
Local Revenue	4,266,539	3,415,536	4,518,937	445,757	4,964,694
Total Revenues	\$ 124,201,954	\$ 113,566,209	\$ 122,953,450	\$ 106,119	\$ 123,059,569
Expenditures					
Certificated Salaries	59,436,512	60,924,876	59,955,399	(9,255)	59,946,144
Classified Salaries	14,019,374	14,378,744	14,241,614	(45,000)	14,196,614
Employee Benefits	22,742,028	20,648,777	23,490,779	(48,000)	23,442,779
Books and Supplies	2,281,898	2,634,146	2,744,174	(303,375)	2,440,799
Services & Operating Exp	12,028,672	14,678,596	13,040,193	(1,101)	13,039,092
Capital Outlay	395,295	97,000	209,701	-	209,701
Other Outgo/Debt Service	6,949	12,883	12,883	-	12,883
Indirect Costs	(2,036,046)	(2,399,115)	(2,474,493)	(598)	(2,475,091)
	\$ -				
Total Expenditures	\$ 108,874,682	\$ 110,975,907	\$ 111,220,250	\$ (407,329)	\$ 110,812,921
Excess (Deficiency)	\$ 15,327,272	\$ 2,590,302	\$ 11,733,200	\$ 513,448	\$ 12,246,648
Other Financing Sources (Uses)					
Transfers In/Other Sources	27,050	-	-	-	-
Transfers Out/Other Uses	219,154	-	5,674	-	5,674
Contributions	(11,691,971)	(14,197,961)	(14,251,559)	-	(14,251,559)
Total Other Sources (Uses)	\$ (11,884,075)	\$ (14,197,961)	\$ (14,257,233)	\$ -	\$ (14,257,233)
Net Increase (Decrease)	\$ 3,443,197	\$ (11,607,659)	\$ (2,524,033)	\$ 513,448	\$ (2,010,585)
Beginning Fund Balance	\$ 27,685,135	\$ 31,132,054	\$ 31,128,332	\$ -	\$ 31,128,332
Ending Fund Balance	\$ 31,128,332	\$ 19,524,395	\$ 28,604,299	\$ 513,448	\$ 29,117,747
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	8,990,000	(34,000)	8,956,000
Assigned/Committed Balances	22,046,198	10,484,786	19,334,690	547,448	19,882,138
Available for Board Designation	\$ -	\$ -	\$ -	\$ -	\$ -

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

	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 Revised Budget 1/31	2012-13 Second Interim Revisions	2012-13 Second Interim Revised Budget
Revenues					
Revenue Limit Sources	\$ 5,124,527	\$ 5,281,302	\$ 5,281,302	\$ -	\$ 5,281,302
Federal Revenue	18,908,819	14,570,581	16,139,061	100,000	16,239,061
State Revenue	8,609,906	8,446,807	8,878,039	141,215	9,019,254
Local Revenue	21,196,882	20,481,797	22,207,334	-	22,207,334
Total Revenues	\$ 53,840,134	\$ 48,780,487	\$ 52,505,736	\$ 241,215	\$ 52,746,951
Expenditures					
Certificated Salaries	18,480,626	17,660,461	16,583,089	-	16,583,089
Classified Salaries	16,509,473	17,608,832	17,368,106	-	17,368,106
Employee Benefits	11,258,951	11,423,767	11,239,768	-	11,239,768
Books and Supplies	5,801,745	4,544,548	6,873,870	-	6,873,870
Services & Operating Exp	6,312,797	6,453,706	7,116,337	100,000	7,216,337
Capital Outlay	2,379,794	76,310	2,064,781	-	2,064,781
Other Outgo/Debt Service	4,600,001	4,510,954	4,842,024	-	4,842,024
Indirect Costs	1,553,060	1,874,480	1,920,078	-	1,920,078
Total Expenditures	\$ 66,896,447	\$ 64,153,058	\$ 68,008,053	\$ 100,000	\$ 68,108,053
Excess (Deficiency)	\$ (13,056,313)	\$ (15,372,571)	\$ (15,502,317)	\$ 141,215	\$ (15,361,102)
Other Financing Sources (Uses)					
Transfers In/Other Sources	1,246,448	372,592	895,813	-	895,813
Transfers Out/Other Uses	-	-	-	-	-
Contributions	11,691,970	14,197,961	14,251,559	-	14,251,559
Total Other Sources (Uses)	\$ 12,938,418	\$ 14,570,553	\$ 15,147,372	\$ -	\$ 15,147,372
Net Increase (Decrease)	\$ (117,895)	\$ (802,018)	\$ (354,945)	\$ 141,215	\$ (213,730)
Beginning Fund Balance	\$ 4,451,267	\$ 4,139,134	\$ 4,333,372	\$ -	\$ 4,333,372
Ending Fund Balance	\$ 4,333,372	\$ 3,337,116	\$ 3,978,427	\$ 141,215	\$ 4,119,642
Stores	-	-	-	-	-
Revolving Cash	-	-	-	-	-
PrePaid Expenses	-	-	-	-	-
5% Reserve	-	-	-	-	-
Assigned//Restricted Balances	4,333,372	3,337,116	3,978,427	141,215	4,119,642
Available for Board Designation	\$ -	\$ -	\$ -	\$ -	\$ -

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

	2011-12 Audited Actuals	2012-13 Adopted Budget	2012-13 Revised Budget 1/31	2012-13 Second Interim Revisions	2012-13 Second Interim Revised Budget
Revenues					
Revenue Limit Sources	\$ 110,214,785	\$ 101,456,264	\$ 109,147,979	\$ 23,197	\$ 109,171,176
Federal Revenue	20,583,365	16,006,381	17,574,861	(400,000)	17,174,861
State Revenue	21,780,517	20,986,718	22,010,075	278,380	22,288,455
Local Revenue	25,463,421	23,897,333	26,726,271	445,757	27,172,028
Total Revenues	\$ 178,042,088	\$ 162,346,696	\$ 175,459,186	\$ 347,334	\$ 175,806,520
Expenditures					
Certificated Salaries	\$ 77,917,138	\$ 78,585,337	\$ 76,538,488	\$ (9,255)	76,529,233
Classified Salaries	30,528,847	31,987,576	31,609,720	(45,000)	31,564,720
Employee Benefits	34,000,979	32,072,544	34,730,547	(48,000)	34,682,547
Books and Supplies	8,083,643	7,178,694	9,618,044	(303,375)	9,314,669
Services & Operating Exp	18,341,469	21,132,302	20,156,530	98,899	20,255,429
Capital Outlay	2,775,089	173,310	2,274,482	-	2,274,482
Other Outgo/Debt Service	4,606,950	4,523,837	4,854,907	-	4,854,907
Indirect Costs	(482,986)	(524,635)	(554,415)	(598)	(555,013)
Total Expenditures	\$ 175,771,129	\$ 175,128,965	\$ 179,228,303	\$ (307,329)	\$ 178,920,974
Excess (Deficiency)	\$ 2,270,959	\$ (12,782,269)	\$ (3,769,117)	\$ 654,663	\$ (3,114,454)
Other Financing Sources (Uses)					
Transfers In/Other Sources	\$ 1,273,498	\$ 372,592	\$ 895,813	\$ -	895,813
Transfers Out/Other Uses	219,154	-	5,674	-	5,674
Contributions	(1)	-	-	-	-
Total Other Sources (Uses)	\$ 1,054,343	\$ 372,592	\$ 899,139	\$ -	\$ 899,139
Net Increase (Decrease)	\$ 3,325,302	\$ (12,409,677)	\$ (2,878,978)	\$ 654,663	\$ (2,224,315)
Beginning Fund Balance	\$ 32,136,402	\$ 35,271,188	\$ 35,461,704	\$ -	\$ 35,461,704
Ending Fund Balance	\$ 35,461,704	\$ 22,861,511	\$ 32,582,726	\$ 654,663	\$ 33,237,389
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	8,990,000	(34,000)	8,956,000
Designated/Restricted Balances	26,379,570	13,821,902	23,313,117	688,663	24,001,780
Available for Board Designation	\$ -	\$ -	\$ -	\$ -	\$ -

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

2012-13 General Fund Cash Flow

		JULY		AUG		SEPT		OCT		NOV		DEC		JAN	
		Actuals		Actuals		Actuals		Actuals		Actuals		Actuals		Actuals	
A. BEGINNING CASH		341,656.95		35,411,963.48		39,198,377.08		38,461,134.08		30,173,800.12		25,471,478.97		37,482,279.51	
B. RECEIPTS:															
Revenue Limit															
State Aid 8011	8011	0.00	0.00%	1,377,324.00	2.13%	8,672,834.00	13.38%	3,313,016.00	5.11%	6,130,908.00	9.46%	11,841,670.00	18.27%	6,130,908.00	9.46%
Property Tax	8020-8089	1,016,809.98	5.70%	474,472.44	2.66%	1,013,294.32	5.68%	831,750.54	4.66%	49,612.43	0.28%	9,994,406.03	56.02%	4,727,519.52	26.50%
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	-12.70%	9,310.48	-6.07%	(13,178.69)	8.59%	4,271.01	-2.78%	4,746.33	-3.09%	3,605.87	-2.35%	3,083.25	-2.01%
Federal Revenues	8100-8299	829,752.00	4.83%	(338,151.61)	-1.97%	1,495,727.05	8.71%	181,728.54	1.06%	144,368.08	0.84%	1,688,725.05	9.83%	2,339,733.94	13.62%
Other State Revenues	8300-8599	0.00	0.00%	402,638.00	1.81%	2,399,816.30	10.77%	3,322,864.96	14.91%	1,795,762.00	8.06%	854,269.00	3.83%	1,430,974.71	6.42%
Other Local Revenues	8600-8799	129,429.86	0.48%	885,557.87	3.26%	1,222,760.59	4.50%	334,965.21	1.23%	2,330,748.81	8.58%	1,794,277.75	6.60%	4,845,253.02	17.83%
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%	473,705.34	52.88%	26,676.00	2.98%
TOTAL RECEIPTS		1,995,483.97		2,811,151.18		14,791,262.37		8,054,369.26		10,470,560.65		26,650,659.04		19,504,148.44	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	709,385.60	0.93%	7,060,241.93	9.23%	7,347,252.45	9.60%	7,494,478.09	9.79%	7,642,922.59	9.99%	7,437,745.47	9.72%	7,352,714.56	9.61%
Classified Salaries	2000-2999	1,272,200.43	4.03%	2,571,541.81	8.15%	2,768,678.75	8.77%	2,817,546.12	8.93%	2,955,176.33	9.36%	2,722,543.57	8.63%	2,596,986.07	8.23%
Employee Benefits	3000-3999	1,502,593.10	4.33%	5,956,529.40	17.17%	2,922,273.09	8.43%	2,866,498.52	8.26%	2,766,021.16	7.98%	2,695,375.24	7.77%	2,672,820.67	7.71%
Books & Supplies	4000-4999	259,332.01	2.78%	564,470.41	6.06%	776,733.50	8.34%	999,167.43	10.73%	686,104.28	7.37%	419,082.59	4.50%	615,845.96	6.61%
Services & Operating Expenses	5000-5999	4,419,034.77	21.82%	(1,853,810.46)	-9.15%	2,009,901.89	9.92%	995,764.61	4.92%	1,251,922.76	6.18%	791,578.29	3.91%	1,851,437.14	9.14%
Capital Outlays	6000-6999	0.00	0.00%	228,226.84	10.03%	20,354.24	0.89%	0.00	0.00%	20,814.20	0.92%	439,688.45	19.33%	43,298.60	1.90%
Other Outgo	7100-7299/7400-7499	193,595.47	3.99%	154,402.73	3.18%	215,185.23	4.43%	2,048,596.84	42.20%	133,133.56	2.74%	481,061.39	9.91%	274,675.66	5.66%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(5,510.40)	0.99%	(108,491.09)	19.55%	0.00	0.00%	0.00	0.00%	(124,131.03)	22.37%
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%
TOTAL DISBURSEMENTS		8,356,141.38		14,681,602.66		16,054,868.75		17,119,234.48		15,456,094.88		14,987,075.00		15,283,647.63	
D. TAX ANTICIPATION NOTES															
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	
TRANS TOTAL		21,034,250.00		(3,134,250.00)		-		-		-		-		(24,865,000.00)	
E. INTERFUND LOANS	9311/9611	(4,525,000.00)		200,000.00		-		(100,000.00)		250,000.00		(771,875.00)		671,875.00	
F. PRIOR YEAR TRANSACTIONS															
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%	1,119,091.50	8.88%	145,695.44	1.16%
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%	0.00	0.00%	0.00	0.00%
TOTAL PRIOR YEAR TRANSACTIONS		24,921,713.94		18,591,115.08		526,363.38		877,531.26		33,213.08		1,119,091.50		145,695.44	
G. NET INCOME (B - C + D + E + F)		35,070,306.53		3,786,413.60		(737,243.00)		(8,287,333.96)		(4,702,321.15)		12,010,800.54		(19,826,928.75)	
ENDING CASH (A + G)		35,411,963.48		39,198,377.08		38,461,134.08		30,173,800.12		25,471,478.97		37,482,279.51		17,655,350.76	
GALAXY		35,411,963.48		39,198,377.08		38,461,134.08		30,173,800.12		25,471,478.97		37,482,279.51		17,655,350.76	

Revised: 2/22/13

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

2012-13 General Fund Cash Flow

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL
A. BEGINNING CASH		17,655,350.76		30,973,167.67		23,187,958.47		16,037,724.13		4,415,871.39		25,262,094.23		341,656.95
B. RECEIPTS:														
Revenue Limit														
State Aid 8011	8011	3,842,950.00	5.93%	1,673,543.00	2.58%	247,932.00	0.38%	0.00	0.00%	23,367,482.00	36.06%	21,569,414.00	33.29%	88,167,981.00
Property Tax	8020-8089	0.00	0.00%	0.00	0.00%	2,111,768.27	11.84%	2,108,464.43	11.82%	63,697.23	0.36%	(1,235,110.55)	-6.92%	21,156,684.64
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	1,073.84	-0.70%	(30,709.18)	20.01%	1,044.14	-0.68%	768.53	-0.50%	(12,019.73)	7.83%	(144,977.98)	94.45%	(153,490.00)
Federal Revenues	8100-8299	530,851.76	3.09%	1,788,496.03	10.41%	446,082.21	2.60%	181,777.68	1.06%	3,286,730.73	19.14%	4,599,039.54	26.78%	17,174,861.00
Other State Revenues	8300-8599	3,226,875.89	14.48%	1,535,924.37	6.89%	2,351,936.46	10.55%	636,153.72	2.85%	1,227,754.80	5.51%	3,103,484.79	13.92%	22,288,455.00
Other Local Revenues	8600-8799	2,618,059.48	9.64%	3,109,929.58	11.45%	2,028,689.64	7.47%	1,891,674.97	6.96%	1,078,079.28	3.97%	4,902,601.94	18.04%	27,172,028.00
Transfers In/Other Sources	8910-8979	138,338.21	15.44%	0.00	0.00%	75,292.50	8.40%	0.00	0.00%	19,231.41	2.15%	82,372.74	9.20%	895,813.00
TOTAL RECEIPTS		10,358,149.18		8,077,183.80		7,262,745.22		4,818,839.33		29,030,955.72		32,876,824.48		176,702,333.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	7,396,967.05	9.67%	7,466,514.39	9.76%	7,497,286.07	9.80%	7,456,459.44	9.74%	1,535,776.99	2.01%	131,488.37	0.17%	76,529,233.00
Classified Salaries	2000-2999	2,909,315.86	9.22%	2,817,483.85	8.93%	2,683,178.22	8.50%	2,947,837.38	9.34%	2,007,103.16	6.36%	495,128.45	1.57%	31,564,720.00
Employee Benefits	3000-3999	2,834,385.41	8.17%	2,756,623.35	7.95%	2,747,286.15	7.92%	2,815,665.13	8.12%	2,155,981.30	6.22%	(9,505.52)	-0.03%	34,682,547.00
Books & Supplies	4000-4999	801,397.11	8.60%	738,630.20	7.93%	669,764.32	7.19%	952,125.95	10.22%	894,050.11	9.60%	937,965.13	10.07%	9,314,669.00
Services & Operating Expenses	5000-5999	2,528,893.63	12.49%	1,761,341.57	8.70%	1,413,628.07	6.98%	2,257,854.07	11.15%	1,435,102.18	7.09%	1,392,780.48	6.88%	20,255,429.00
Capital Outlays	6000-6999	1,515,156.33	66.62%	5,800.96	0.26%	0.00	0.00%	0.00	0.00%	0.00	0.00%	1,142.38	0.05%	2,274,482.00
Other Outgo	7100-7299/7400-7499	157,556.98	3.25%	416,920.00	8.59%	147,589.30	3.04%	300,570.23	6.19%	327,718.51	6.75%	3,901.10	0.08%	4,854,907.00
Indirect Costs	7300-7399	(66,601.56)	12.00%	(106,562.50)	19.20%	0.00	0.00%	(106,562.50)	19.20%	0.00	0.00%	(37,153.92)	6.69%	(555,013.00)
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
TOTAL DISBURSEMENTS		18,077,070.81		15,856,751.82		15,158,732.13		16,623,949.70		8,355,732.25		2,915,746.51		178,926,648.00
D. TAX ANTICIPATION NOTES														
2011-12 Mid Yr TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	(6,965,000.00)
Jul 2012 TRANS	9640	-	-	-	-	-	-	-	-	-	-	-	-	0.00
2012-13 Mid Yr TRANS	9640	21,310,000.00	-	-	-	-	-	-	-	-	-	(21,310,000.00)	-	0.00
TRANS TOTAL		21,310,000.00		-		-		-		-		(21,310,000.00)		(6,965,000.00)
E. INTERFUND LOANS	9311/9611	-	-	-	(400,000.00)	-	-	-	200,000.00	100.00%	475,000.00	-	(4,000,000.00)	
F. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		19,755.74	0.16%	19,097.22	0.15%	1,404,224.57	11.14%	295,773.07	2.35%	(29,111.19)	-0.23%	(12,900.72)	-0.10%	50,292,502.64000
Accounts Payable/Def Rev		293,017.20	20.43%	24,738.40	1.72%	258,472.00	18.02%	112,515.44	7.84%	(110.56)	-0.01%	190,303.59	13.27%	3,259,876.34000
TOTAL PRIOR YEAR TRANSACTIONS		(273,261.46)		(5,641.18)		1,145,752.57		183,257.63		(29,000.63)		(203,204.31)		47,032,626.30
G. NET INCOME (B - C + D+ E + F)		13,317,816.91		(7,785,209.20)		(7,150,234.34)		(11,621,852.74)		20,846,222.84		8,922,873.66		33,843,311.30
ENDING CASH (A + G)		30,973,167.67		23,187,958.47		16,037,724.13		4,415,871.39		25,262,094.23		34,184,967.89		34,184,968.25

GALAXY

Revised: 2/22/13

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

2013-14 General Fund Cash Flow

		JULY	AUG	SEPT	OCT	NOV	DEC	JAN							
		Projected	Projected	Projected	Projected	Projected	Projected	Projected							
A. BEGINNING CASH		25,262,094.23	33,365,171.71	21,396,920.28	18,499,135.73	8,196,758.62	3,044,103.60	16,138,559.25							
B. RECEIPTS:															
Revenue Limit															
State Aid 8011	8011	0.00	0.00%	1,494,172.85	1.62%	13,925,890.22	15.14%	3,594,891.12	3.91%	6,657,205.77	7.24%	17,365,446.53	18.87%	6,657,205.77	7.24%
Property Tax	8020-8089	0.00	0.00%	1,335,881.56	7.61%	1,013,534.10	5.77%	674,907.10	3.84%	46,409.19	0.26%	6,670,576.93	37.99%	3,506,671.60	19.97%
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	(28,267.90)	8.08%	(12,833.80)	3.67%	(9,213.83)	2.63%	(9,664.29)	2.76%	(9,664.29)	2.76%	(9,939.90)	2.84%	(10,491.12)	3.00%
Federal Revenues	8100-8299	368,200.00	2.28%	19,246.95	0.12%	1,353,801.59	8.40%	137,086.63	0.85%	121,520.58	0.75%	1,678,692.90	10.41%	2,216,059.67	13.74%
Other State Revenues	8300-8599	0.00	0.00%	539,038.70	2.42%	2,072,592.17	9.30%	3,390,649.39	15.21%	1,883,567.64	8.45%	842,211.17	3.78%	1,422,370.45	6.38%
Other Local Revenues	8600-8799	24,611.48	0.10%	464,207.82	1.87%	1,170,222.36	4.71%	183,898.76	0.74%	2,178,039.08	8.76%	1,633,825.29	6.57%	4,657,068.76	18.74%
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%
TOTAL RECEIPTS		364,543.58	3,839,714.08	19,526,826.61	7,971,768.71	10,877,077.97	28,180,812.92	18,560,662.73							
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	930,968.75	1.15%	7,454,453.77	9.21%	7,778,594.05	9.61%	7,935,752.73	9.81%	8,088,683.67	10.00%	7,847,783.36	9.70%	7,775,381.79	9.61%
Classified Salaries	2000-2999	1,348,967.63	4.03%	2,724,208.43	8.14%	2,939,001.96	8.78%	2,987,914.05	8.93%	3,132,357.96	9.36%	2,885,670.85	8.62%	2,756,229.18	8.24%
Employee Benefits	3000-3999	4,311,115.13	12.32%	3,068,330.19	8.77%	2,944,016.15	8.41%	2,889,425.44	8.26%	2,791,786.50	7.98%	2,718,460.64	7.77%	2,837,660.45	8.11%
Books & Supplies	4000-4999	284,040.99	2.80%	617,166.10	6.08%	848,809.00	8.37%	1,092,060.06	10.77%	748,169.21	7.38%	456,177.89	4.50%	672,726.05	6.63%
Services & Operating Expenses	5000-5999	2,026,524.17	9.87%	779,074.13	3.79%	2,036,283.36	9.92%	3,514,077.23	17.11%	1,269,102.35	6.18%	604,853.72	2.95%	1,584,588.83	7.72%
Capital Outlays	6000-6999	0.00	0.00%	8,205.74	9.85%	0.00	0.00%	0.00	0.00%	833.07	1.00%	16,286.52	19.55%	1,624.49	1.95%
Other Outgo	7100-7299/7400-7499	197,288.32	3.99%	157,830.66	3.20%	219,483.26	4.44%	2,088,790.09	42.29%	135,635.72	2.75%	488,288.59	9.89%	278,669.75	5.64%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	(110,407.26)	19.55%	0.00	0.00%	0.00	0.00%	(126,220.06)	22.35%
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL DISBURSEMENTS		9,098,904.99	14,809,269.02	16,766,187.78	20,397,612.34	16,166,568.48	15,017,521.57	15,780,660.48							
D. TAX ANTICIPATION NOTES															
2012-13 Mid Yr TRANS	9640	(2,670,000.00)	(12,986,000.00)	(5,907,352.00)	-	-	-	0.00							
Jul 2013 TRANS	9640	5,000,000.00	-	-	-	-	-	(5,000,000.00)							
2013-14 Mid Yr TRANS	9640	-	-	-	-	-	-	0.00							
TRANS TOTAL		2,330,000.00	(12,986,000.00)	(5,907,352.00)	-	-	-	(5,000,000.00)							
E. INTERFUND LOANS	9311/9611	475,000.00	-	(50,000.00)	(100,000.00)	50,000.00	100,000.00	0.00							
F. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		16,445,758.72	144.60%	12,346,742.82	108.56%	583,213.90	5.13%	2,723,466.52	23.95%	115,992.96	1.02%	(23,048.37)	-0.20%	132,961.55	1.17%
Accounts Payable/Def Rev		2,413,319.83	70.65%	359,439.31	10.52%	284,285.28	8.32%	500,000.00	14.64%	29,157.47	0.85%	145,787.33	4.27%	87,472.40	2.56%
TOTAL PRIOR YEAR TRANSACTIONS		14,032,438.89	11,987,303.51	298,928.62	2,223,466.52	86,835.49	(168,835.70)	45,489.15							
G. NET INCOME (B - C + D + E + F)		8,103,077.48	(11,968,251.43)	(2,897,784.55)	(10,302,377.11)	(5,152,655.02)	13,094,455.65	(2,174,508.60)							
ENDING CASH (A + G)		33,365,171.71	21,396,920.28	18,499,135.73	8,196,758.62	3,044,103.60	16,138,559.25	13,964,050.65							

2/22/2013

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

2013-14 General Fund Cash Flow

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL Projected
A. BEGINNING CASH		13,964,050.65		24,587,851.45		27,571,205.21		23,800,257.95		5,983,027.97		8,518,225.62		25,262,094.23
B. RECEIPTS:														
Revenue Limit														
State Aid 8011	8011	6,657,205.77	7.24%	11,166,848.27	12.14%	1,479,379.06	1.61%	0.00	0.00%	4,509,642.50	4.90%	18,499,635.14	20.11%	92,007,523.00
Property Tax	8020-8089	0.00	0.00%	2,111,768.27	12.03%	5,777,803.75	32.91%	(3,647,450.70)	-20.77%	63,166.69	0.36%	4,833.51	0.03%	17,558,102.00
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	(13,936.23)	3.99%	(59,748.26)	17.09%	(13,475.40)	3.85%	(13,751.01)	3.93%	(26,566.83)	7.60%	(132,147.14)	37.79%	(349,700.00)
Federal Revenues	8100-8299	530,851.76	3.29%	1,827,200.67	11.33%	301,621.27	1.87%	181,757.84	1.13%	3,272,395.76	20.29%	4,117,273.38	25.53%	16,125,709.00
Other State Revenues	8300-8599	3,257,934.75	14.62%	1,467,262.81	6.58%	2,482,414.54	11.14%	600,589.36	2.69%	2,268,336.53	10.18%	2,061,487.49	9.25%	22,288,465.00
Other Local Revenues	8600-8799	1,382,762.49	5.56%	3,106,192.84	12.50%	2,084,095.19	8.38%	1,866,469.64	7.51%	1,058,469.22	4.26%	5,046,548.07	20.30%	24,856,411.00
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
TOTAL RECEIPTS		11,814,818.54		19,619,524.60		12,204,986.41		(1,012,384.87)		11,294,480.67		29,616,260.05		172,859,092.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	7,812,937.87	9.66%	7,868,230.25	9.72%	7,859,074.86	9.71%	7,857,598.19	9.71%	1,572,768.13	1.94%	131,472.58	0.16%	80,913,700.00
Classified Salaries	2000-2999	3,084,478.26	9.22%	2,987,082.44	8.93%	2,843,368.06	8.50%	3,123,478.09	9.33%	2,259,759.47	6.75%	392,239.62	1.17%	33,464,756.00
Employee Benefits	3000-3999	2,859,616.76	8.17%	2,781,146.92	7.95%	2,783,696.16	7.96%	2,840,722.36	8.12%	2,173,930.76	6.21%	(7,002.46)	-0.02%	34,992,905.00
Books & Supplies	4000-4999	872,729.42	8.60%	804,367.25	7.93%	729,360.79	7.19%	1,036,867.35	10.22%	973,440.67	9.60%	1,008,044.22	9.94%	10,143,959.00
Services & Operating Expenses	5000-5999	1,539,991.80	7.50%	1,590,387.04	7.74%	1,232,302.66	6.00%	1,768,996.94	8.61%	1,206,354.46	9.28%	683,101.31	3.33%	20,535,538.00
Capital Outlays	6000-6999	56,232.23	67.50%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	124.95	0.15%	83,307.00
Other Outgo	7100-7299/7400-7499	160,296.76	3.25%	424,169.89	8.59%	150,033.03	3.04%	305,796.90	6.19%	332,924.04	6.74%	(0.01)	0.00%	4,939,207.00
Indirect Costs	7300-7399	(67,769.16)	12.00%	(108,430.66)	19.20%	0.00	0.00%	(108,430.66)	19.20%	0.00	0.00%	(43,485.20)	7.70%	(564,743.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
TOTAL DISBURSEMENTS		16,318,513.94		16,346,953.13		15,597,835.56		16,825,029.17		9,219,077.53		2,164,495.01		184,508,629.00
D. TAX ANTICIPATION NOTES														
2012-13 Mid Yr TRANS	9640	-		-		-		-		-		-		(21,563,352.00)
Jul 2013 TRANS	9640	-		-		-		-		-		-		0.00
2013-14 Mid Yr TRANS	9640	15,000,000.00		-		-		-		-		(15,000,000.00)		0.00
TRANS TOTAL		15,000,000.00		-		-		-		-		(15,000,000.00)		(21,563,352.00)
E. INTERFUND LOANS	9311/9611	-		(250,000.00)		(350,000.00)		-		400,000.00	100.00%	200,000.00		475,000.00
F. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		302,440.99	2.66%	19,097.22	0.17%	88,531.75	0.78%	136,813.92	1.20%	139,977.53	1.23%	(69,273.02)	-0.61%	32,942,676.49000
Accounts Payable/Def Rev		174,944.79	5.12%	58,314.93	1.71%	116,629.86	3.41%	116,629.86	3.41%	80,183.02	2.35%	0.00	0.00%	4,366,164.08000
TOTAL PRIOR YEAR TRANSACTIONS		127,496.20		(39,217.71)		(28,098.11)		20,184.06		59,794.51		(69,273.02)		28,576,512.41
G. NET INCOME (B - C + D+ E + F)		10,623,800.80		2,983,353.76		(3,770,947.26)		(17,817,229.98)		2,535,197.65		12,582,492.02		(4,161,376.59)
ENDING CASH (A + G)		24,587,851.45		27,571,205.21		23,800,257.95		5,983,027.97		8,518,225.62		21,100,717.64		21,100,717.64

2/22/2013

ATTACHMENT E

District Name: _____ Contact Name: _____ Date: _____

GENERAL FUND

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

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

Amount: _____ Anticipated Funding Date: _____

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

OTHER FUNDS

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

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 Second 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 %	Second Interim Budget 2012-13	Percent of Change %	Projected Budget 2013-14	Percent of Change %	Projected Budget 2014-15	Percent of Change %
COLA Actual/Projection %	-0.39%	2.24%		3.24%		1.65%		2.20%	
ADA Actual/Projection (Number) (excluding County and Charter)	20,619.20	20,327.87	-1.41%	19,970.50	-1.76%	19,902.71	-0.34%	19,902.71	0.00%
REVENUES									
REVENUE LIMIT	\$106,780,126	\$105,090,258	-1.58%	\$103,889,873	-1.14%	\$104,260,192	0.36%	\$106,204,121	1.86%
FEDERAL	\$1,508,313	\$1,674,546	11.02%	\$935,800	-44.12%	\$735,800	-21.37%	\$735,800	0.00%
STATE	\$15,630,216	\$13,170,611	-15.74%	\$13,269,201	0.75%	\$13,269,201	0.00%	\$13,269,201	0.00%
LOCAL	\$4,125,401	\$4,266,539	3.42%	\$4,964,694	16.38%	\$4,175,049	-15.91%	\$3,575,049	-14.37%
CONTRIBUTIONS	(\$9,830,292)	(\$11,691,970)	18.94%	(\$14,251,559)	21.89%	(\$15,512,155)	8.85%	(\$15,532,325)	0.13%
REVENUE TOTALS	\$118,213,764	\$112,509,984	-4.82%	\$108,808,009	-3.29%	\$106,928,087	-1.73%	\$108,251,846	1.24%
EXPENDITURES									
Certificated Salaries	\$58,902,554	\$59,436,513	0.91%	\$59,946,144	0.86%	\$63,320,282	5.63%	\$64,333,407	1.60%
Classified Salaries	\$13,621,669	\$14,019,374	2.92%	\$14,196,614	1.26%	\$14,858,760	4.66%	\$15,671,500	5.47%
Benefits	\$19,667,990	\$22,742,028	15.63%	\$23,442,779	3.08%	\$23,211,775	-0.99%	\$23,008,606	-0.88%
Books & Supplies	\$2,400,541	\$2,281,898	-4.94%	\$2,440,799	6.96%	\$3,870,089	58.56%	\$2,870,089	-25.84%
Contracts & Services	\$13,128,507	\$12,028,672	-8.38%	\$13,039,092	8.40%	\$13,174,874	1.04%	\$13,563,371	2.95%
Capital Outlay	\$255,175	\$395,295	54.91%	\$209,701	-46.95%	\$76,514	-63.51%	\$76,514	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%	(\$2,475,091)	21.56%	(\$2,475,091)	0.00%	(\$2,174,480)	-12.15%
Total Expenditures	\$105,746,021	\$108,874,683	2.96%	\$110,812,921	1.78%	\$116,050,086	4.73%	\$117,361,890	1.13%
OTHER SOURCES & USES									
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!
NET INCREASE (DECREASE) IN FUND BALANCE	\$11,957,114	\$3,443,197	-71.20%	(\$2,010,586)	-158.39%	(\$9,121,999)	353.70%	(\$9,110,044)	-0.13%
FUND BALANCE, RESERVES									
Beginning Balance	\$15,728,021	\$27,685,135	76.02%	\$31,128,332	12.44%	\$29,117,746	-6.46%	\$19,995,747	-31.33%
Ending Balance	\$27,685,135	\$31,128,332	12.44%	\$29,117,746	-6.46%	\$19,995,747	-31.33%	\$10,885,703	-45.56%
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	
Designated for Economic Uncert.	\$8,550,154	\$8,800,000		\$8,956,000		\$9,300,000		\$9,240,000	
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		\$2,609,427		\$2,280,000		\$0	
Reserve for Ed Jobs funded expenses	\$4,300,000	\$0		\$0		\$0		\$0	
Reserve for Deficit Spending	\$10,536,905	\$18,655,373		\$17,272,710		\$8,136,138		\$1,366,094	
Unappropriated	\$0	\$0		\$0		\$0		\$0	
Total EFB	\$27,685,135	\$31,128,332		\$29,117,746		\$19,995,747		\$10,885,703	

2/22/2013

Hemet Unified School District
2012-13 Second 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	Second 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
REVENUES									
REVENUE LIMIT	4,214,985	\$5,124,527	21.58%	\$5,281,302	3.06%	\$5,236,973	-0.84%	\$5,323,559	1.65%
FEDERAL	16,901,630	\$18,908,819	11.88%	\$16,239,061	-14.12%	\$15,389,909	-5.23%	\$14,914,909	-3.09%
STATE	7,480,279	\$8,609,906	15.10%	\$9,019,254	4.75%	\$9,019,254	0.00%	\$9,019,254	0.00%
LOCAL	18,526,700	\$21,196,882	14.41%	\$22,207,334	4.77%	\$20,681,362	-6.87%	\$21,281,362	2.90%
CONTRIBUTIONS	9,830,292	\$11,691,970	18.94%	\$14,251,559	21.89%	\$15,512,155	8.85%	\$15,532,325	0.13%
REVENUE TOTALS	56,953,886	\$65,532,104	15.06%	\$66,998,510	2.24%	\$65,839,653	-1.73%	\$66,071,409	0.35%
EXPENDITURES									
Certificated Salaries	19,268,520	\$18,480,626	-4.09%	\$16,583,089	-10.27%	\$17,593,418	6.09%	\$17,524,913	-0.39%
Classified Salaries	15,726,624	\$16,509,473	4.98%	\$17,368,106	5.20%	\$18,605,996	7.13%	\$18,293,692	-1.68%
Benefits	10,995,496	\$11,258,951	2.40%	\$11,239,768	-0.17%	\$11,781,130	4.82%	\$11,449,729	-2.81%
Books & Supplies	3,980,966	\$5,801,745	45.74%	\$6,873,870	18.48%	\$6,273,870	-8.73%	\$6,073,870	-3.19%
Contracts & Services	5,775,343	\$6,312,797	9.31%	\$7,216,337	14.31%	\$7,360,664	2.00%	\$7,399,271	0.52%
Capital Outlay	1,174,090	\$2,379,794	102.69%	\$2,064,781	-13.24%	\$6,793	-99.67%	\$6,793	0.00%
Other Outgo	4,382,472	\$4,600,001	4.96%	\$4,842,024	5.26%	\$4,962,192	2.48%	\$4,877,723	-1.70%
Support Costs	1,826,324	\$1,553,060	-14.96%	\$1,920,078	23.63%	\$1,874,480	-2.37%	\$1,674,480	-10.67%
Total Expenditures	63,129,835	\$66,896,447	5.97%	\$68,108,053	1.81%	\$68,458,543	0.51%	\$67,300,471	-1.69%
OTHER SOURCES & USES									
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%	(\$213,730)	81.29%	(\$2,246,298)	951.00%	(\$856,470)	-61.87%
FUND BALANCE, RESERVES									
Beginning Balance	10,531,885	\$4,451,267	-57.74%	\$4,333,372	-2.65%	\$4,119,642	-4.93%	\$1,873,344	-54.53%
Ending Balance	4,451,267	\$4,333,372	-2.65%	\$4,119,642	-4.93%	\$1,873,344	-54.53%	\$1,016,874	-45.72%
Reserve Amounts:									
Revolving Cash	0	\$0		\$0		\$0		\$0	
Stores	0	\$0		\$0		\$0		\$0	
Designated for Economic Uncert.	0	\$0		\$0		\$0		\$0	
Prepaid Expenditures	0	\$0		\$0		\$0		\$0	
Legally Restricted Balances	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		\$980,589		\$200,000		\$100,000	
Spec Ed Low Incidence Equip	100,151	\$111,812		\$133,406		\$130,000		\$130,000	
2/24/2013 Spec Ed Mental Health	0	\$781,384		\$965,923		\$250,000		\$150,000	
EIA	1,136,974	\$1,434,168		\$1,920,237		\$1,293,344		\$636,874	
Unappropriated	0	\$0		A-12 (\$0)		(\$0)		(\$0)	
Total EFB	4,451,267	\$4,333,372		\$4,119,642		\$1,873,344		\$1,016,874	

Hemet Unified School District
2012-13 Second 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	Second 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%		1.65%		2.20%		0.00%	
ADA Actual/Projection (Number) (excluding County and Charter)	20,619.20	20,327.87	-1.41%	19,970.50	-1.76%	19,902.71	-0.34%	19,902.71	0.00%
REVENUES									
REVENUE LIMIT	\$110,995,111	\$110,214,785	-0.70%	\$109,171,175	-0.95%	\$109,497,165	0.30%	\$111,527,680	1.85%
FEDERAL	\$18,409,943	\$20,583,365	11.81%	\$17,174,861	-16.56%	\$16,125,709	-6.11%	\$15,650,709	-2.95%
STATE	\$23,110,495	\$21,780,517	-5.75%	\$22,288,455	2.33%	\$22,288,455	0.00%	\$22,288,455	0.00%
LOCAL	\$22,652,101	\$25,463,421	12.41%	\$27,172,028	6.71%	\$24,856,411	-8.52%	\$24,856,411	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%	\$175,806,519	-1.26%	\$172,767,740	-1.73%	\$174,323,255	0.90%
EXPENDITURES									
Certificated Salaries	\$78,171,074	\$77,917,139	-0.32%	\$76,529,233	-1.78%	\$80,913,700	5.73%	\$81,858,320	1.17%
Classified Salaries	\$29,348,293	\$30,528,847	4.02%	\$31,564,720	3.39%	\$33,464,756	6.02%	\$33,965,192	1.50%
Benefits	\$30,663,486	\$34,000,979	10.88%	\$34,682,547	2.00%	\$34,992,905	0.89%	\$34,458,335	-1.53%
Books & Supplies	\$6,381,507	\$8,083,643	26.67%	\$9,314,669	15.23%	\$10,143,959	8.90%	\$8,943,959	-11.83%
Contracts & Services	\$18,903,850	\$18,341,469	-2.97%	\$20,255,429	10.44%	\$20,535,538	1.38%	\$20,962,642	2.08%
Capital Outlay	\$1,429,265	\$2,775,089	94.16%	\$2,274,482	-18.04%	\$83,307	-96.34%	\$83,307	0.00%
Other Outgo	\$4,424,958	\$4,606,950	4.11%	\$4,854,907	5.38%	\$4,975,075	2.48%	\$4,890,606	-1.70%
Support Costs	(\$446,577)	(\$482,986)	8.15%	(\$555,013)	14.91%	(\$600,611)	8.22%	(\$500,000)	-16.75%
Total Expenditures	\$168,875,856	\$175,771,130	4.08%	\$178,920,974	1.79%	\$184,508,629	3.12%	\$184,662,361	0.08%
OTHER SOURCES & USES									
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!
NET INCREASE (DECREASE) IN FUND BALANCE	\$5,876,496	\$3,325,302	-43.41%	(\$2,224,316)	-166.89%	(\$11,368,297)	411.09%	(\$9,966,514)	-12.33%
FUND BALANCE, RESERVES									
Beginning Balance	\$26,259,906	\$32,136,402	22.38%	\$35,461,704	10.35%	\$33,237,388	-6.27%	\$21,869,091	-34.20%
Ending Balance	\$32,136,402	\$35,461,704	10.35%	\$33,237,388	-6.27%	\$21,869,091	-34.20%	\$11,902,577	-45.57%
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	
Designated for Economic Uncert.	\$8,550,154	\$8,800,000		\$8,956,000		\$9,300,000		\$9,240,000	
Prepaid Expenditures	\$0	\$1,540		\$0		\$0		\$0	
Legally Restricted Balances	\$4,252,589	\$4,333,372		\$4,119,642		\$1,873,344		\$1,016,874	
Designated - Unrestricted Carry Over	\$4,018,467	\$3,390,825		\$2,609,427		\$2,280,000		\$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		\$17,272,710		\$8,136,138		\$1,366,094	
Unappropriated	\$0	\$0		(\$0)		(\$0)		(\$0)	
Total EFB	\$32,136,402	\$35,461,704		\$33,237,388		\$21,869,091		\$11,902,577	
% of Reserve (97890)	5.00%	5.00%		5.01%		5.04%		5.00%	

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

Restore CSEA & HTA furloughs in 13-14

Combined General Fund	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX	Total Expense Change	Rev Limit 80XX	Federal 81XX-82XX	State 83XX-85XX	Local 86XX-87XX	Transfers In/Sources 89XX	Total Revenue Change
2012-13	76,529,233	31,564,720	34,682,547	9,314,669	20,255,429	2,274,482	4,305,568	178,926,648	109,171,175	17,174,861	22,288,455	27,172,028	895,813	176,702,332
2013-14 Adjustments														
List separately:								0						0
COLA								0	1,777,934					1,777,934
ADA Growth/(Decline)	185,271	435,000	202,800					823,071	(1,451,944)					(1,451,944)
Step & Column	1,234,196	505,036	300,802					2,040,034						0
Restore 6 days	2,965,000	960,000	528,000					4,453,000						0
Rate Increases/Increased Costs					280,109			280,109						
Carry Over/One-Time Rev/Exp			0	(570,710)		(2,191,175)		(2,761,885)		(1,049,152)		(2,315,617)	(523,221)	(3,887,990)
SERP			(721,244)					(721,244)						0
Textbook Adoption				1,400,000				1,400,000						0
Indirect Costs/Debt Payments/Tx Out							68,896	68,896						0
2013-14 TOTALS	80,913,700	33,464,756	34,992,905	10,143,959	20,535,538	83,307	4,374,464	184,508,629	109,497,165	16,125,709	22,288,455	24,856,411	372,592	173,140,332
2014-15 Adjustments														
List separately:								0						0
COLA								0	2,030,515					2,030,515
COLA Deficit								0						0
ADA Growth/(Decline)								0	0					0
Step & Column	1,294,620	535,436	325,803					2,155,859						0
Rate Increases/Increased Costs				200,000	427,104			627,104						
Carry Over/One-Time Rev/Exp	(350,000)	(35,000)	(93,049)					(478,049)		(475,000)				(475,000)
Positions from F06		(575,000)	(365,000)					(940,000)						0
Positions to F03		575,000	365,000					940,000						0
SERP								0						0
Textbook Adoption				(1,400,000)				(1,400,000)						
Indirect Costs/Debt Payments/Tx Out			(767,324)		0		16,142	(751,182)						0
2014-15 TOTALS	81,858,320	33,965,192	34,458,335	8,943,959	20,962,642	83,307	4,390,606	184,662,361	111,527,680	15,650,709	22,288,455	24,856,411	372,592	174,695,847

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

Restore CSEA & HTA furloughs in 13-14

Hemet Unified School District	2012-13	2013-14	2014-15
Budget Solutions			
Total Needed	\$ 5,450,000.00	\$ -	\$ -
Total Approved/Finalized	\$ 5,450,000.00	\$ -	\$ -
Status of Negotiations (e.g. settled, negotiating, impasse, mediation, fact finding)			
Certificated	settled		
Classified	settled		
Projected Enrollment			
District K-12	21,163	21,092	21,092
Charter School	559	687	797
Projected P-2 ADA			
District K-12	19,970.50	19,902.71	19,902.71
County Supplement	65.50	65.50	65.50
Charter School	535.87	670.50	779.15
Projected Revenue Limit ADA			
District K-12	20,239.33	19,970.50	19,902.71
County Supplement	65.50	65.50	65.50
Charter School	535.87	670.50	779.15
Revenue Limit COLA	3.240%	1.650%	2.200%
Categorical COLA	0.000%	0.000%	0.000%
Deficit	77.728%	77.728%	77.728%
One Percent Salary Change (Include Management)			
Certificated (Salaries & Fixed Charges)	\$ 857,000	\$ 906,000	\$ 917,000
Classified (Salaries & Fixed Charges)	\$ 410,500	\$ 435,000	\$ 441,500
Step/Column Increase (Include Management)			
Certificated (Salaries & Fixed Charges)	\$ 1,131,814	\$ 1,383,663	\$ 1,455,726
Classified (Salaries & Fixed Charges)	\$ 627,054	\$ 657,547	\$ 699,139
Staffing Change from Prior Year (Include New Schools Opening)			
Number of Teachers (Increase/Decrease)	-14.9	0	0
Certificated (Salaries only)	\$ (968,500)	\$ -	\$ -
Classified (Salaries only)	\$ -	\$ -	\$ -
Management (Salaries only)	\$ -	\$ -	\$ -
Negotiated/Projected Salaries and Benefits Changes (Increase/Decrease)			
Certificated Salaries	\$ -	\$ 2,965,000	\$ -
Classified Salaries	\$ -	\$ 960,000	\$ -
Health/Welfare Benefits	\$ -	\$ -	\$ -
Number of New Schools Opening/Other			
Cost of Operations for New Schools (Objects 4XXX-6XXX)	\$ -	\$ -	\$ -



Second Interim State SACS Forms

**For the Period Ending January 31, 2013
General Fund**

Business Services

March 5, 2013

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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: March 05, 2013

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Pam Buckhout

Telephone: 951-765-5100

Title: Director, Fiscal Services

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

Criteria and Standards Review Summary

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

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	96,174,962.00	103,866,677.00	50,324,553.64	103,889,874.00	23,197.00	0.0%
2) Federal Revenue		8100-8299	1,435,800.00	1,435,800.00	752,343.35	935,800.00	(500,000.00)	-34.8%
3) Other State Revenue		8300-8599	12,539,911.00	13,132,036.00	5,886,771.63	13,269,201.00	137,165.00	1.0%
4) Other Local Revenue		8600-8799	3,415,536.00	4,518,937.00	5,546,939.80	4,964,694.00	445,757.00	9.9%
5) TOTAL, REVENUES			113,566,209.00	122,953,450.00	62,510,608.42	123,059,569.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	60,924,876.00	59,955,399.00	35,405,850.08	59,946,144.00	9,255.00	0.0%
2) Classified Salaries		2000-2999	14,378,744.00	14,241,614.00	8,073,382.53	14,196,614.00	45,000.00	0.3%
3) Employee Benefits		3000-3999	20,648,777.00	23,490,779.00	15,121,322.52	23,442,779.00	48,000.00	0.2%
4) Books and Supplies		4000-4999	2,634,146.00	2,744,174.00	1,224,619.28	2,440,799.00	303,375.00	11.1%
5) Services and Other Operating Expenditures		5000-5999	14,678,596.00	13,040,193.00	6,972,669.79	13,039,092.00	1,101.00	0.0%
6) Capital Outlay		6000-6999	97,000.00	209,701.00	64,121.81	209,701.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,883.00	12,883.00	1,973.43	12,883.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,399,115.00)	(2,474,493.00)	(1,175,686.62)	(2,475,091.00)	598.00	0.0%
9) TOTAL, EXPENDITURES			110,975,907.00	111,220,250.00	65,688,252.82	110,812,921.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,590,302.00	11,733,200.00	(3,177,644.40)	12,246,648.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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)	(14,251,559.00)	(13,853,570.00)	(14,251,559.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,197,961.00)	(14,257,233.00)	(13,859,243.96)	(14,257,233.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,607,659.00)	(2,524,033.00)	(17,036,888.36)	(2,010,585.00)		
F. FUND BALANCE, RESERVES								
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	28,604,299.08		29,117,747.08		
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	2,747,194.89		19,882,138.08		
Site Discretionary - 0001	0000	9780				835,670.70		
STAR Testing - 0010	0000	9780				40,101.32		
Business Summit - 0014	0000	9780				7,856.72		
Equip Replacement - 0301	0000	9780				455,709.20		
E-Rate Projects - 0390	0000	9780				350,000.00		
Site Donations - 0600	0000	9780				175,251.83		
Reserves - 2013-14 & 2014-15	0000	9780				17,383,239.42		
Site Lottery Carry Over - 1101	1100	9780				634,308.89		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,760,000.00	8,990,000.00		8,956,000.00		
Unassigned/Unappropriated Amount		9790	0.00	16,587,495.19		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	79,494,168.00	88,144,784.00	37,466,660.00	88,167,981.00	23,197.00	0.0%
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	353,695.00	176,847.53	353,695.00	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	489.49	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	19,683,545.00	19,463,302.00	11,592,853.91	19,463,302.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,142,776.00	1,066,878.00	1,063,113.21	1,066,878.00	0.00	0.0%
Prior Years' Taxes		8043	2,358,797.00	1,928,306.00	1,928,306.03	1,928,306.00	0.00	0.0%
Supplemental Taxes		8044	124,005.00	200,811.00	132,631.89	200,811.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,541,560.00)	(5,469,537.00)	(1,633,479.96)	(5,469,537.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	22,750.00	3,613,230.00	4,847,103.16	3,613,230.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			101,652,240.00	109,301,469.00	55,574,525.26	109,324,666.00	23,197.00	0.0%
Revenue Limit Transfers								
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	275,609.00	245,880.38	275,609.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(476,440.00)	(429,099.00)	(214,550.00)	(429,099.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			96,174,962.00	103,866,677.00	50,324,553.64	103,889,874.00	23,197.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	752,343.35	900,000.00	(500,000.00)	-35.7%
TOTAL, FEDERAL REVENUE			1,435,800.00	1,435,800.00	752,343.35	935,800.00	(500,000.00)	-34.8%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,313,674.00	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	593,855.00	593,855.00	593,855.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,486,052.00	2,486,052.00	829,305.63	2,623,217.00	137,165.00	5.5%
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	6,738,455.00	3,565,042.00	6,738,455.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,539,911.00	13,132,036.00	5,886,771.63	13,269,201.00	137,165.00	1.0%
OTHER LOCAL REVENUE								
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	93,531.51	225,000.00	0.00	0.0%
Interest		8660	215,000.00	215,000.00	49,940.72	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	1,782,068.00	3,842,649.50	2,078,420.00	296,352.00	16.6%
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	2,296,869.00	1,560,808.07	2,446,274.00	149,405.00	6.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,415,536.00	4,518,937.00	5,546,939.80	4,964,694.00	445,757.00	9.9%
TOTAL, REVENUES			113,566,209.00	122,953,450.00	62,510,608.42	123,059,569.00	106,119.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	52,678,306.00	51,432,249.00	30,421,506.93	51,422,994.00	9,255.00	0.0%
Certificated Pupil Support Salaries		1200	1,816,633.00	2,148,560.00	1,293,141.81	2,148,560.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,349,008.00	6,178,411.00	3,570,034.62	6,178,411.00	0.00	0.0%
Other Certificated Salaries		1900	80,929.00	196,179.00	121,166.72	196,179.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			60,924,876.00	59,955,399.00	35,405,850.08	59,946,144.00	9,255.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	375,678.00	367,690.00	193,420.82	367,690.00	0.00	0.0%
Classified Support Salaries		2200	3,707,962.00	3,663,712.00	2,120,820.82	3,618,712.00	45,000.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	2,720,883.00	2,749,201.00	1,601,084.09	2,749,201.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,482,435.00	5,443,619.00	3,044,104.50	5,443,619.00	0.00	0.0%
Other Classified Salaries		2900	2,091,786.00	2,017,392.00	1,113,952.30	2,017,392.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,378,744.00	14,241,614.00	8,073,382.53	14,196,614.00	45,000.00	0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,977,429.00	4,913,180.00	2,904,745.33	4,890,180.00	23,000.00	0.5%
PERS		3201-3202	2,413,023.00	2,425,723.00	1,352,472.97	2,410,723.00	15,000.00	0.6%
OASDI/Medicare/Alternative		3301-3302	1,925,838.00	1,845,140.00	1,028,207.73	1,835,140.00	10,000.00	0.5%
Health and Welfare Benefits		3401-3402	8,534,388.00	8,606,860.00	5,196,558.08	8,606,860.00	0.00	0.0%
Unemployment Insurance		3501-3502	828,019.00	864,087.00	502,303.81	864,087.00	0.00	0.0%
Workers' Compensation		3601-3602	1,430,787.00	1,415,813.00	825,832.37	1,415,813.00	0.00	0.0%
OPEB, Allocated		3701-3702	190,430.00	173,550.00	101,787.17	173,550.00	0.00	0.0%
OPEB, Active Employees		3751-3752	304,525.00	285,621.00	167,262.26	285,621.00	0.00	0.0%
PERS Reduction		3801-3802	44,338.00	44,909.00	118,786.78	44,909.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	2,915,896.00	2,923,366.02	2,915,896.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			20,648,777.00	23,490,779.00	15,121,322.52	23,442,779.00	48,000.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	254,341.00	167,413.00	783.00	4,158.00	163,255.00	97.5%
Books and Other Reference Materials		4200	9,700.00	10,692.00	5,432.24	10,692.00	0.00	0.0%
Materials and Supplies		4300	2,300,553.00	2,395,844.00	1,120,220.77	2,253,724.00	142,120.00	5.9%
Noncapitalized Equipment		4400	69,552.00	170,225.00	97,815.25	172,225.00	(2,000.00)	-1.2%
Food		4700	0.00	0.00	368.02	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,634,146.00	2,744,174.00	1,224,619.28	2,440,799.00	303,375.00	11.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	202,629.00	179,201.00	122,190.39	212,231.00	(33,030.00)	-18.4%
Dues and Memberships		5300	34,535.00	42,734.00	36,447.45	42,734.00	0.00	0.0%
Insurance		5400-5450	831,100.00	831,000.00	756,737.69	791,000.00	40,000.00	4.8%
Operations and Housekeeping Services		5500	4,381,600.00	3,941,795.00	2,412,836.67	4,116,795.00	(175,000.00)	-4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	992,427.00	1,140,913.00	533,632.91	1,140,913.00	0.00	0.0%
Transfers of Direct Costs		5710	408,567.00	734,418.00	415,359.65	734,418.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(60,864.00)	(91,713.00)	(34,756.58)	(115,844.00)	24,131.00	-26.3%
Professional/Consulting Services and Operating Expenditures		5800	6,841,786.00	5,174,341.00	2,066,164.59	5,029,341.00	145,000.00	2.8%
Communications		5900	1,046,816.00	1,087,504.00	664,057.02	1,087,504.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,678,596.00	13,040,193.00	6,972,669.79	13,039,092.00	1,101.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	2,070.00	2,070.00	2,070.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	26,072.00	21,305.08	26,072.00	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	181,559.00	40,746.73	181,559.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			97,000.00	209,701.00	64,121.81	209,701.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	7,000.00	7,000.00	(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	763.62	764.00	0.00	0.0%
Other Debt Service - Principal		7439	5,119.00	5,119.00	5,118.81	5,119.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,883.00	12,883.00	1,973.43	12,883.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,874,480.00)	(1,920,078.00)	(937,554.10)	(1,920,078.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(524,635.00)	(554,415.00)	(238,132.52)	(555,013.00)	598.00	-0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,399,115.00)	(2,474,493.00)	(1,175,686.62)	(2,475,091.00)	598.00	0.0%
TOTAL, EXPENDITURES			110,975,907.00	111,220,250.00	65,688,252.82	110,812,921.00	407,329.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	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%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(14,197,961.00)	(14,251,559.00)	(13,853,570.00)	(14,251,559.00)	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)	(14,251,559.00)	(13,853,570.00)	(14,251,559.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(14,197,961.00)	(14,257,233.00)	(13,859,243.96)	(14,257,233.00)	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)
A. REVENUES								
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	16,139,061.00	5,589,539.70	16,239,061.00	100,000.00	0.6%
3) Other State Revenue		8300-8599	8,446,807.00	8,878,039.00	4,319,553.34	9,019,254.00	141,215.00	1.6%
4) Other Local Revenue		8600-8799	20,481,797.00	22,207,334.00	5,996,053.31	22,207,334.00	0.00	0.0%
5) TOTAL, REVENUES			48,780,487.00	52,505,736.00	21,186,448.35	52,746,951.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	17,660,461.00	16,583,089.00	9,638,890.61	16,583,089.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,608,832.00	17,368,106.00	9,631,290.55	17,368,106.00	0.00	0.0%
3) Employee Benefits		3000-3999	11,423,767.00	11,239,768.00	6,260,788.66	11,239,768.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,544,548.00	6,873,870.00	3,096,116.90	6,873,870.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,453,706.00	7,116,337.00	2,493,159.21	7,216,337.00	(100,000.00)	-1.4%
6) Capital Outlay		6000-6999	76,310.00	2,064,781.00	688,260.52	2,064,781.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,510,954.00	4,842,024.00	3,498,677.45	4,842,024.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,874,480.00	1,920,078.00	937,554.10	1,920,078.00	0.00	0.0%
9) TOTAL, EXPENDITURES			64,153,058.00	68,008,053.00	36,244,738.00	68,108,053.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,372,571.00)	(15,502,317.00)	(15,058,289.65)	(15,361,102.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	372,592.00	333,005.00	156,091.00	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	562,808.00	424,487.14	562,808.00	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	14,251,559.00	13,853,570.00	14,251,559.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,570,553.00	15,147,372.00	14,434,148.14	15,147,372.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(802,018.00)	(354,945.00)	(624,141.51)	(213,730.00)		
F. FUND BALANCE, RESERVES								
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	3,978,427.13		4,119,642.13		
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	3,978,427.13		4,119,642.13		
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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	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%
TOTAL, REVENUE LIMIT SOURCES			5,281,302.00	5,281,302.00	5,281,302.00	5,281,302.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,439,429.00	4,484,858.00	1,121,215.00	4,484,858.00	0.00	0.0%
Special Education Discretionary Grants		8182	265,050.00	267,439.00	46,299.00	367,439.00	100,000.00	37.4%
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	483,422.22	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	227,032.00	116,841.06	227,032.00	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	2,637,471.00	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	750,287.00	381,353.00	750,287.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	53,000.00	67,819.00	13,249.55	67,819.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	401,282.00	483,808.00	217,663.00	483,808.00	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	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	572,025.87	2,042,600.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,570,581.00	16,139,061.00	5,589,539.70	16,239,061.00	100,000.00	0.6%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,030,170.00	1,009,534.00	555,244.00	1,009,534.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,482,219.00	2,851,020.00	992,751.00	2,851,020.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	501,645.00	491,613.00	270,386.00	491,613.00	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	124,160.30	641,580.00	141,215.00	28.2%
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	610,229.00	1,286,293.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,446,807.00	8,878,039.00	4,319,553.34	9,019,254.00	141,215.00	1.6%
OTHER LOCAL REVENUE								
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	1,323,741.30	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	54,242.73	80,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	9,001,242.00	9,501,644.00	(280.25)	9,501,644.00	0.00	0.0%
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	1,665,972.00	296,073.53	1,665,972.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	8,475,853.00	8,734,718.00	4,322,276.00	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%
TOTAL, OTHER LOCAL REVENUE			20,481,797.00	22,207,334.00	5,996,053.31	22,207,334.00	0.00	0.0%
TOTAL, REVENUES			48,780,487.00	52,505,736.00	21,186,448.35	52,746,951.00	241,215.00	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,273,352.00	12,355,869.00	7,263,073.16	12,355,869.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,953,364.00	2,780,492.00	1,562,904.83	2,780,492.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,100,190.00	1,084,499.00	611,401.10	1,084,499.00	0.00	0.0%
Other Certificated Salaries		1900	333,555.00	362,229.00	201,511.52	362,229.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			17,660,461.00	16,583,089.00	9,638,890.61	16,583,089.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,401,501.00	5,480,047.00	3,149,370.06	5,480,047.00	0.00	0.0%
Classified Support Salaries		2200	8,612,379.00	8,873,890.00	4,929,654.85	8,873,890.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	602,190.00	676,679.00	386,550.53	676,679.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	742,664.00	748,925.00	415,493.53	748,925.00	0.00	0.0%
Other Classified Salaries		2900	2,250,098.00	1,588,565.00	750,221.58	1,588,565.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,608,832.00	17,368,106.00	9,631,290.55	17,368,106.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,389,406.00	1,399,908.00	761,332.36	1,399,908.00	0.00	0.0%
PERS		3201-3202	2,959,796.00	2,880,339.00	1,555,466.53	2,880,339.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,533,748.00	1,556,838.00	807,426.19	1,556,838.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,003,273.00	3,887,230.00	2,311,955.02	3,887,230.00	0.00	0.0%
Unemployment Insurance		3501-3502	387,986.00	390,026.00	211,860.80	390,026.00	0.00	0.0%
Workers' Compensation		3601-3602	670,137.00	669,114.00	362,593.75	669,114.00	0.00	0.0%
OPEB, Allocated		3701-3702	83,241.00	80,494.00	41,161.45	80,494.00	0.00	0.0%
OPEB, Active Employees		3751-3752	209,300.00	197,142.00	110,369.58	197,142.00	0.00	0.0%
PERS Reduction		3801-3802	186,880.00	178,667.00	98,612.30	178,667.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	10.00	10.68	10.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,423,767.00	11,239,768.00	6,260,788.66	11,239,768.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	603,500.00	590,660.00	556,981.03	590,660.00	0.00	0.0%
Books and Other Reference Materials		4200	1,806.00	26,573.00	16,493.66	26,573.00	0.00	0.0%
Materials and Supplies		4300	3,807,948.00	4,876,304.00	2,146,406.39	4,876,304.00	0.00	0.0%
Noncapitalized Equipment		4400	131,294.00	1,380,333.00	376,235.82	1,380,333.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,544,548.00	6,873,870.00	3,096,116.90	6,873,870.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,294,052.00	2,327,917.00	891,890.38	2,427,917.00	(100,000.00)	-4.3%
Travel and Conferences		5200	161,383.00	212,150.00	116,882.90	212,150.00	0.00	0.0%
Dues and Memberships		5300	9,550.00	10,318.00	1,175.00	10,318.00	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	49,200.00	27,733.25	49,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	605,294.00	582,590.00	290,264.37	582,590.00	0.00	0.0%
Transfers of Direct Costs		5710	(408,567.00)	(734,418.00)	(415,359.65)	(734,418.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(19,700.00)	(9,441.00)	(19,519.19)	(9,441.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,709,393.00	4,605,863.00	1,576,305.18	4,605,863.00	0.00	0.0%
Communications		5900	51,551.00	70,158.00	21,955.91	70,158.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,453,706.00	7,116,337.00	2,493,159.21	7,216,337.00	(100,000.00)	-1.4%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	25,000.00	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	51,310.00	2,064,781.00	688,260.52	2,064,781.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			76,310.00	2,064,781.00	688,260.52	2,064,781.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,546,755.00	2,611,711.00	1,516,506.41	2,611,711.00	0.00	0.0%
Other Debt Service - Principal		7439	1,964,199.00	2,230,313.00	1,982,171.04	2,230,313.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,510,954.00	4,842,024.00	3,498,677.45	4,842,024.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,874,480.00	1,920,078.00	937,554.10	1,920,078.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,874,480.00	1,920,078.00	937,554.10	1,920,078.00	0.00	0.0%
TOTAL, EXPENDITURES			64,153,058.00	68,008,053.00	36,244,738.00	68,108,053.00	(100,000.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	372,592.00	333,005.00	156,091.00	333,005.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			372,592.00	333,005.00	156,091.00	333,005.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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	562,808.00	424,487.14	562,808.00	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	562,808.00	424,487.14	562,808.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	14,197,961.00	14,251,559.00	13,853,570.00	14,251,559.00	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	14,251,559.00	13,853,570.00	14,251,559.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			14,570,553.00	15,147,372.00	14,434,148.14	15,147,372.00	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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	101,456,264.00	109,147,979.00	55,605,855.64	109,171,176.00	23,197.00	0.0%
2) Federal Revenue		8100-8299	16,006,381.00	17,574,861.00	6,341,883.05	17,174,861.00	(400,000.00)	-2.3%
3) Other State Revenue		8300-8599	20,986,718.00	22,010,075.00	10,206,324.97	22,288,455.00	278,380.00	1.3%
4) Other Local Revenue		8600-8799	23,897,333.00	26,726,271.00	11,542,993.11	27,172,028.00	445,757.00	1.7%
5) TOTAL, REVENUES			162,346,696.00	175,459,186.00	83,697,056.77	175,806,520.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	78,585,337.00	76,538,488.00	45,044,740.69	76,529,233.00	9,255.00	0.0%
2) Classified Salaries		2000-2999	31,987,576.00	31,609,720.00	17,704,673.08	31,564,720.00	45,000.00	0.1%
3) Employee Benefits		3000-3999	32,072,544.00	34,730,547.00	21,382,111.18	34,682,547.00	48,000.00	0.1%
4) Books and Supplies		4000-4999	7,178,694.00	9,618,044.00	4,320,736.18	9,314,669.00	303,375.00	3.2%
5) Services and Other Operating Expenditures		5000-5999	21,132,302.00	20,156,530.00	9,465,829.00	20,255,429.00	(98,899.00)	-0.5%
6) Capital Outlay		6000-6999	173,310.00	2,274,482.00	752,382.33	2,274,482.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,523,837.00	4,854,907.00	3,500,650.88	4,854,907.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(524,635.00)	(554,415.00)	(238,132.52)	(555,013.00)	598.00	-0.1%
9) TOTAL, EXPENDITURES			175,128,965.00	179,228,303.00	101,932,990.82	178,920,974.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,782,269.00)	(3,769,117.00)	(18,235,934.05)	(3,114,454.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	372,592.00	333,005.00	156,091.00	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	562,808.00	424,487.14	562,808.00	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	890,139.00	574,904.18	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,409,677.00)	(2,878,978.00)	(17,661,029.87)	(2,224,315.00)		
F. FUND BALANCE, RESERVES								
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	32,582,726.21		33,237,389.21		
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		9740	3,337,116.00	3,978,427.13		4,119,642.13		
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	2,747,194.89		19,882,138.08		
Site Discretionary - 0001	0000	9780				835,670.70		
STAR Testing - 0010	0000	9780				40,101.32		
Business Summit - 0014	0000	9780				7,856.72		
Equip Replacement - 0301	0000	9780				455,709.20		
E-Rate Projects - 0390	0000	9780				350,000.00		
Site Donations - 0600	0000	9780				175,251.83		
Reserves - 2013-14 & 2014-15	0000	9780				17,383,239.42		
Site Lottery Carry Over - 1101	1100	9780				634,308.89		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,760,000.00	8,990,000.00		8,956,000.00		
Unassigned/Unappropriated Amount		9790	0.00	16,587,495.19		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	79,494,168.00	88,144,784.00	37,466,660.00	88,167,981.00	23,197.00	0.0%
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	353,695.00	176,847.53	353,695.00	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	489.49	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	19,683,545.00	19,463,302.00	11,592,853.91	19,463,302.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,142,776.00	1,066,878.00	1,063,113.21	1,066,878.00	0.00	0.0%
Prior Years' Taxes		8043	2,358,797.00	1,928,306.00	1,928,306.03	1,928,306.00	0.00	0.0%
Supplemental Taxes		8044	124,005.00	200,811.00	132,631.89	200,811.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,541,560.00)	(5,469,537.00)	(1,633,479.96)	(5,469,537.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	22,750.00	3,613,230.00	4,847,103.16	3,613,230.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			101,652,240.00	109,301,469.00	55,574,525.26	109,324,666.00	23,197.00	0.0%
Revenue Limit Transfers								
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	275,609.00	245,880.38	275,609.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(476,440.00)	(429,099.00)	(214,550.00)	(429,099.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			101,456,264.00	109,147,979.00	55,605,855.64	109,171,176.00	23,197.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,439,429.00	4,484,858.00	1,121,215.00	4,484,858.00	0.00	0.0%
Special Education Discretionary Grants		8182	265,050.00	267,439.00	46,299.00	367,439.00	100,000.00	37.4%
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	483,422.22	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	227,032.00	116,841.06	227,032.00	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	2,637,471.00	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	750,287.00	381,353.00	750,287.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	53,000.00	67,819.00	13,249.55	67,819.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	401,282.00	483,808.00	217,663.00	483,808.00	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	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	1,324,369.22	2,942,600.00	(500,000.00)	-14.5%
TOTAL, FEDERAL REVENUE			16,006,381.00	17,574,861.00	6,341,883.05	17,174,861.00	(400,000.00)	-2.3%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,030,170.00	1,009,534.00	555,244.00	1,009,534.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,482,219.00	2,851,020.00	992,751.00	2,851,020.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	501,645.00	491,613.00	270,386.00	491,613.00	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	593,855.00	593,855.00	593,855.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	2,986,417.00	2,986,417.00	953,465.93	3,264,797.00	278,380.00	9.3%
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	8,024,748.00	4,175,271.00	8,024,748.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			20,986,718.00	22,010,075.00	10,206,324.97	22,288,455.00	278,380.00	1.3%
OTHER LOCAL REVENUE								
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	1,323,741.30	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	93,531.51	225,000.00	0.00	0.0%
Interest		8660	215,000.00	215,000.00	49,940.72	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	54,242.73	80,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	9,001,242.00	9,501,644.00	(280.25)	9,501,644.00	0.00	0.0%
Interagency Services	All Other	8677	1,076,647.00	1,807,068.00	3,842,649.50	2,103,420.00	296,352.00	16.4%
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	3,962,841.00	1,856,881.60	4,112,246.00	149,405.00	3.8%
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	4,322,276.00	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%
TOTAL, OTHER LOCAL REVENUE			23,897,333.00	26,726,271.00	11,542,993.11	27,172,028.00	445,757.00	1.7%
TOTAL, REVENUES			162,346,696.00	175,459,186.00	83,697,056.77	175,806,520.00	347,334.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	65,951,658.00	63,788,118.00	37,684,580.09	63,778,863.00	9,255.00	0.0%
Certificated Pupil Support Salaries		1200	4,769,997.00	4,929,052.00	2,856,046.64	4,929,052.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,449,198.00	7,262,910.00	4,181,435.72	7,262,910.00	0.00	0.0%
Other Certificated Salaries		1900	414,484.00	558,408.00	322,678.24	558,408.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			78,585,337.00	76,538,488.00	45,044,740.69	76,529,233.00	9,255.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,777,179.00	5,847,737.00	3,342,790.88	5,847,737.00	0.00	0.0%
Classified Support Salaries		2200	12,320,341.00	12,537,602.00	7,050,475.67	12,492,602.00	45,000.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	3,323,073.00	3,425,880.00	1,987,634.62	3,425,880.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,225,099.00	6,192,544.00	3,459,598.03	6,192,544.00	0.00	0.0%
Other Classified Salaries		2900	4,341,884.00	3,605,957.00	1,864,173.88	3,605,957.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			31,987,576.00	31,609,720.00	17,704,673.08	31,564,720.00	45,000.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,366,835.00	6,313,088.00	3,666,077.69	6,290,088.00	23,000.00	0.4%
PERS		3201-3202	5,372,819.00	5,306,062.00	2,907,939.50	5,291,062.00	15,000.00	0.3%
OASDI/Medicare/Alternative		3301-3302	3,459,586.00	3,401,978.00	1,835,633.92	3,391,978.00	10,000.00	0.3%
Health and Welfare Benefits		3401-3402	12,537,661.00	12,494,090.00	7,508,513.10	12,494,090.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,216,005.00	1,254,113.00	714,164.61	1,254,113.00	0.00	0.0%
Workers' Compensation		3601-3602	2,100,924.00	2,084,927.00	1,188,426.12	2,084,927.00	0.00	0.0%
OPEB, Allocated		3701-3702	273,671.00	254,044.00	142,948.62	254,044.00	0.00	0.0%
OPEB, Active Employees		3751-3752	513,825.00	482,763.00	277,631.84	482,763.00	0.00	0.0%
PERS Reduction		3801-3802	231,218.00	223,576.00	217,399.08	223,576.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	2,915,906.00	2,923,376.70	2,915,906.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			32,072,544.00	34,730,547.00	21,382,111.18	34,682,547.00	48,000.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	857,841.00	758,073.00	557,764.03	594,818.00	163,255.00	21.5%
Books and Other Reference Materials		4200	11,506.00	37,265.00	21,925.90	37,265.00	0.00	0.0%
Materials and Supplies		4300	6,108,501.00	7,272,148.00	3,266,627.16	7,130,028.00	142,120.00	2.0%
Noncapitalized Equipment		4400	200,846.00	1,550,558.00	474,051.07	1,552,558.00	(2,000.00)	-0.1%
Food		4700	0.00	0.00	368.02	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,178,694.00	9,618,044.00	4,320,736.18	9,314,669.00	303,375.00	3.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,294,052.00	2,327,917.00	891,890.38	2,427,917.00	(100,000.00)	-4.3%
Travel and Conferences		5200	364,012.00	391,351.00	239,073.29	424,381.00	(33,030.00)	-8.4%
Dues and Memberships		5300	44,085.00	53,052.00	37,622.45	53,052.00	0.00	0.0%
Insurance		5400-5450	831,100.00	833,000.00	758,568.75	793,000.00	40,000.00	4.8%
Operations and Housekeeping Services		5500	4,432,350.00	3,990,995.00	2,440,569.92	4,165,995.00	(175,000.00)	-4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,597,721.00	1,723,503.00	823,897.28	1,723,503.00	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	(80,564.00)	(101,154.00)	(54,275.77)	(125,285.00)	24,131.00	-23.9%
Professional/Consulting Services and Operating Expenditures		5800	11,551,179.00	9,780,204.00	3,642,469.77	9,635,204.00	145,000.00	1.5%
Communications		5900	1,098,367.00	1,157,662.00	686,012.93	1,157,662.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,132,302.00	20,156,530.00	9,465,829.00	20,255,429.00	(98,899.00)	-0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	25,000.00	2,070.00	2,070.00	2,070.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	26,072.00	21,305.08	26,072.00	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	2,246,340.00	729,007.25	2,246,340.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			173,310.00	2,274,482.00	752,382.33	2,274,482.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	7,000.00	7,000.00	(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	2,612,475.00	1,517,270.03	2,612,475.00	0.00	0.0%
Other Debt Service - Principal		7439	1,969,318.00	2,235,432.00	1,987,289.85	2,235,432.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,523,837.00	4,854,907.00	3,500,650.88	4,854,907.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(524,635.00)	(554,415.00)	(238,132.52)	(555,013.00)	598.00	-0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(524,635.00)	(554,415.00)	(238,132.52)	(555,013.00)	598.00	-0.1%
TOTAL, EXPENDITURES			175,128,965.00	179,228,303.00	101,932,990.82	178,920,974.00	307,329.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	372,592.00	333,005.00	156,091.00	333,005.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			372,592.00	333,005.00	156,091.00	333,005.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	562,808.00	424,487.14	562,808.00	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	562,808.00	424,487.14	562,808.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			372,592.00	890,139.00	574,904.18	890,139.00	0.00	0.0%

Resource	Description	2012-13 Projected Year Totals
5640	Medi-Cal Billing Option	119,487.05
6300	Lottery: Instructional Materials	980,589.17
6500	Special Education	133,406.19
6512	Special Ed: Mental Health Services	965,923.01
7090	Economic Impact Aid (EIA)	1,920,236.71
Total, Restricted Balance		<u>4,119,642.13</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)
ELEMENTARY						
1. General Education	13,219.65	13,051.86	12,772.66	13,049.47	(2.39)	0%
2. Special Education	629.96	621.42	591.20	621.42	0.00	0%
HIGH SCHOOL						
3. General Education	6,264.11	6,185.87	6,191.60	6,185.87	0.00	0%
4. Special Education	386.72	382.57	417.43	382.57	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	59.93	57.29	58.01	58.01	0.72	1%
6. Special Education	11.81	11.21	7.49	7.49	(3.72)	-33%
7. TOTAL, K-12 ADA	20,572.18	20,310.22	20,038.39	20,304.83	(5.39)	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	20,572.18	20,310.22	20,038.39	20,304.83	(5.39)	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	544.18	535.87	535.87	535.87	0.00	0%
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	535.87	535.87	535.87	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
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
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,502.80	6,501.80	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	6,713.80	6,713.80
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,714.80	6,713.80	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	20,310.22	20,304.83
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	141,088,124.88	139,271,240.58	139,234,280.28
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	141,088,124.88	139,271,240.58	139,234,280.28
DEFICIT CALCULATION				
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	108,252,749.88	108,224,021.38
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	1,253,464.00	1,257,758.00	1,294,560.00
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	275,609.00	275,609.00
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	982,149.00	1,018,951.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	110,637,977.71	109,234,898.88	109,242,972.38

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	22,135,322.00	17,543,455.00	17,543,455.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	22,750.00	3,613,230.00	3,613,230.00
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	20,727,586.00	20,727,586.00
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	88,507,312.88	88,515,386.38
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	389,847.00	362,529.00	347,406.00
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)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(9,462,178.00)	(362,529.00)	(347,406.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	79,494,167.71	88,144,783.88	88,167,980.38
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	360,721.00	355,641.00	355,641.00
44. California High School Exit Exam	9002	613,195.00	613,104.00	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 first interim projections.

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	20,310.22	20,304.83	0.0%	Met
1st Subsequent Year (2013-14)	20,123.54	20,036.00	-0.4%	Met
2nd Subsequent Year (2014-15)	20,123.54	19,968.21	-0.8%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2012-13)	21,127	21,163	0.2%	Met
1st Subsequent Year (2013-14)	21,127	21,092	-0.2%	Met
2nd Subsequent Year (2014-15)	21,127	21,092	-0.2%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (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)	19,973	21,163	94.4%	Met
1st Subsequent Year (2013-14)	19,903	21,092	94.4%	Met
2nd Subsequent Year (2014-15)	19,903	21,092	94.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2012-13)	109,294,469.00		
1st Subsequent Year (2013-14)	108,365,621.00	109,846,865.00	1.4%	Met
2nd Subsequent Year (2014-15)	108,365,621.00	111,975,389.00	3.3%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Projecting COLA increase in two subsequent years that was not included in first interim estimates

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%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.4% to 91.4%	85.4% to 91.4%	85.4% to 91.4%

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)	97,585,537.00	110,812,921.00	88.1%	Met
1st Subsequent Year (2013-14)	101,390,817.00	116,050,086.00	87.4%	Met
2nd Subsequent Year (2014-15)	103,013,513.00	117,361,890.00	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 first interim projections.

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2012-13)	17,546,975.00	17,174,861.00	-2.1%	No
1st Subsequent Year (2013-14)	16,041,175.00	16,125,709.00	0.5%	No
2nd Subsequent Year (2014-15)	16,041,175.00	15,650,709.00	-2.4%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2012-13)	21,673,330.00	22,288,455.00	2.8%	No
1st Subsequent Year (2013-14)	21,473,330.00	22,288,455.00	3.8%	No
2nd Subsequent Year (2014-15)	21,473,330.00	22,288,455.00	3.8%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2012-13)	26,693,623.00	27,172,028.00	1.8%	No
1st Subsequent Year (2013-14)	24,215,666.00	24,856,411.00	2.6%	No
2nd Subsequent Year (2014-15)	24,215,666.00	24,856,411.00	2.6%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2012-13)	9,289,318.00	9,314,669.00	0.3%	No
1st Subsequent Year (2013-14)	10,239,017.00	10,143,959.00	-0.9%	No
2nd Subsequent Year (2014-15)	8,489,017.00	8,943,959.00	5.4%	Yes

Explanation:
(required if Yes)

Expenses not reduced as significantly because additional funds available as a result of budgeting COLA increases for revenue limit funding included in First Interim porjections

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

Current Year (2012-13)	20,050,939.00	20,255,429.00	1.0%	No
1st Subsequent Year (2013-14)	20,326,958.00	20,535,538.00	1.0%	No
2nd Subsequent Year (2014-15)	20,685,958.00	20,962,642.00	1.3%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2012-13)	65,913,928.00	66,635,344.00	1.1%	Met
1st Subsequent Year (2013-14)	61,730,171.00	63,270,575.00	2.5%	Met
2nd Subsequent Year (2014-15)	61,730,171.00	62,795,575.00	1.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	29,340,257.00	29,570,098.00	0.8%	Met
1st Subsequent Year (2013-14)	30,565,975.00	30,679,497.00	0.4%	Met
2nd Subsequent Year (2014-15)	29,174,975.00	29,906,601.00	2.5%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,751,289.65	3,600,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (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%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

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)	(2,010,585.00)	110,818,595.00		1.8%	Not Met
1st Subsequent Year (2013-14)	(9,121,999.00)	116,050,086.00		7.9%	Not Met
2nd Subsequent Year (2014-15)	(9,110,044.00)	117,361,890.00		7.8%	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)

Anticipate continued deficit spending due to on-going deficit factor applied to revenue limit funding. Sufficient ending balance reserves are available to support deficit spending through the projection period. Will implement budget reductions when reserves fall below required levels.

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)	33,237,389.21	Met
1st Subsequent Year (2013-14)	21,869,091.59	Met
2nd Subsequent Year (2014-15)	11,902,577.59	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)	25,262,094.23	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA		
5% or \$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

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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	19,973	19,903	19,903
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)	178,926,648.00	184,508,629.00	184,662,361.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	178,926,648.00	184,508,629.00	184,662,361.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,367,799.44	5,535,258.87	5,539,870.83
6. Reserve Standard - by Amount (\$61,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,367,799.44	5,535,258.87	5,539,870.83

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)	8,956,000.00	9,300,000.00	9,240,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	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)	8,956,000.00	9,300,000.00	9,240,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.01%	5.04%	5.00%
District's Reserve Standard (Section 10B, Line 7):	5,367,799.44	5,535,258.87	5,539,870.83
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

Loan to charter fund in the amount of \$100,000 and to Child Development Fund in the amount of \$175,000. Anticipate both will be repaid by June 30th.

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2012-13)	(14,128,683.00)	(14,251,559.00)	0.9%	122,876.00	Met
1st Subsequent Year (2013-14)	(15,389,279.00)	(15,512,155.00)	0.8%	122,876.00	Met
2nd Subsequent Year (2014-15)	(15,409,449.00)	(15,532,325.00)	0.8%	122,876.00	Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	372,592.00	333,005.00	-10.6%	(39,587.00)	Not 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
1c. Transfers Out, General Fund *					
Current Year (2012-13)	5,674.00	5,674.00	0.0%	0.00	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 first interim projections that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections 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)

reduction from First Interim projected transfer in amount due to a reduction in award estimates for Charter special ed funds that are transferred into general fund to cover charter special ed costs.

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
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)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	880,820	983,892	1,104,060	1,080,007
Certificates of Participation	3,348,077	3,898,099	3,898,099	3,898,099
General Obligation Bonds	10,202,834	10,183,974	10,183,974	10,183,974
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)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	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				
Total Annual Payments:	18,694,316	20,004,402	19,779,126	18,612,318
Has total annual payment increased over prior year (2011-12)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Added capital leases for purchase of special ed buses. Lease payments will be covered by revenue from contracts with other districts to provide special ed transportation. New SERP with first payment in 2012-13.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	38,183,794.00	38,183,794.00
b. OPEB unfunded actuarial accrued liability (UAAL)	38,183,794.00	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 2012	Jul 2012

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2012-13)	4,175,805.00	4,175,805.00
1st Subsequent Year (2013-14)	4,430,655.00	4,430,655.00
2nd Subsequent Year (2014-15)	4,691,244.00	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)	842,365.00	807,166.00
1st Subsequent Year (2013-14)	845,000.00	845,000.00
2nd Subsequent Year (2014-15)	845,000.00	845,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2012-13)	842,365.00	842,365.00
1st Subsequent Year (2013-14)	845,000.00	845,000.00
2nd Subsequent Year (2014-15)	845,000.00	845,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2012-13)	149	149
1st Subsequent Year (2013-14)	149	149
2nd Subsequent Year (2014-15)	149	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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

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

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)
- b. Amount contributed (funded) for self-insurance programs
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2012-13)	3,223,578.00	3,223,578.00
1st Subsequent Year (2013-14)	3,223,578.00	3,223,578.00
2nd Subsequent Year (2014-15)	3,223,578.00	3,223,578.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2012-13)	3,223,578.00	3,223,578.00
1st Subsequent Year (2013-14)	3,223,578.00	3,223,578.00
2nd Subsequent Year (2014-15)	3,223,578.00	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 first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

If Yes, 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 first interim projections?

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(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"/>
----------------------	----------------------	----------------------

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year
or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

Negotiations Not Settled

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

--

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (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?

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

If Yes, 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 first interim projections?

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(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)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

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 First Interim

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

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
 If Yes or n/a, 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 first interim projections?
 If Yes, complete question 2.
 If No, complete questions 3 and 4.

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

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

- A3. Is enrollment decreasing in both the prior and current fiscal years?

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

SACS2012ALL Financial Reporting Software - 2012.2.0
2/24/2013 12:48:54 PM

33-67082-0000000

Second 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.



Second Interim Charter Schools Fund

**For the Period Ending January 31, 2013
F09 SACS Forms**

Business Services

March 5, 2013

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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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	2,801,434.00	3,011,127.00	1,163,012.00	3,011,127.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	16,320.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	696,204.00	722,417.00	201,593.64	722,417.00	0.00	0.0%
4) Other Local Revenue		8600-8799	363,086.00	349,898.00	220,613.23	349,898.00	0.00	0.0%
5) TOTAL, REVENUES			3,860,724.00	4,083,442.00	1,601,538.87	4,083,442.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,851,180.00	1,840,762.00	1,096,528.16	1,840,762.00	0.00	0.0%
2) Classified Salaries		2000-2999	253,563.00	261,591.00	138,770.34	261,591.00	0.00	0.0%
3) Employee Benefits		3000-3999	531,186.00	548,690.00	315,559.78	548,690.00	0.00	0.0%
4) Books and Supplies		4000-4999	192,875.00	289,142.00	213,438.17	289,142.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	693,486.00	773,849.00	349,767.83	773,849.00	0.00	0.0%
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	3,714,034.00	2,114,064.28	3,714,034.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			338,434.00	369,408.00	(512,525.41)	369,408.00		
D. OTHER FINANCING SOURCES/USES								
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	513,198.91	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)	(150,417.04)	(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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,158.00)	42,077.00	(662,942.45)	42,077.00		
F. FUND BALANCE, RESERVES								
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	1,233,037.61		1,233,037.61		
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	1,214,723.60		1,214,723.60		
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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
Charter Schools General Purpose Entitlement - State Aid		8015	2,324,945.00	2,582,028.00	949,788.00	2,582,028.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(1,326.00)	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	429,099.00	214,550.00	429,099.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			2,801,434.00	3,011,127.00	1,163,012.00	3,011,127.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	16,320.00	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%
TOTAL, FEDERAL REVENUE			0.00	0.00	16,320.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	6,864.00	6,864.00	6,864.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	70,147.00	75,039.00	33,219.64	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	366,914.00	161,510.00	366,914.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			696,204.00	722,417.00	201,593.64	722,417.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	609.95	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	48,728.00	53,193.28	48,728.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	343,086.00	301,170.00	166,810.00	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%
TOTAL, OTHER LOCAL REVENUE			363,086.00	349,898.00	220,613.23	349,898.00	0.00	0.0%
TOTAL, REVENUES			3,860,724.00	4,083,442.00	1,601,538.87	4,083,442.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,604,561.00	1,595,870.00	951,096.28	1,595,870.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	10,853.00	9,126.00	7,901.76	9,126.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	235,766.00	235,766.00	137,530.12	235,766.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,851,180.00	1,840,762.00	1,096,528.16	1,840,762.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,000.00	272.00	271.53	272.00	0.00	0.0%
Classified Support Salaries		2200	44,879.00	33,053.00	13,590.75	33,053.00	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	156,211.00	85,913.83	156,211.00	0.00	0.0%
Other Classified Salaries		2900	71,709.00	72,055.00	38,994.23	72,055.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			253,563.00	261,591.00	138,770.34	261,591.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	152,721.00	154,785.00	91,351.93	154,785.00	0.00	0.0%
PERS		3201-3202	46,698.00	48,198.00	21,910.72	48,198.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	45,008.00	45,502.00	23,888.04	45,502.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	210,288.00	222,734.00	134,063.41	222,734.00	0.00	0.0%
Unemployment Insurance		3501-3502	23,152.00	23,397.00	13,588.37	23,397.00	0.00	0.0%
Workers' Compensation		3601-3602	39,990.00	40,403.00	23,451.13	40,403.00	0.00	0.0%
OPEB, Allocated		3701-3702	4,968.00	5,005.00	2,636.50	5,005.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,361.00	8,666.00	4,669.68	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%
TOTAL, EMPLOYEE BENEFITS			531,186.00	548,690.00	315,559.78	548,690.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	61,243.00	31,338.00	22,735.21	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	150,056.00	88,953.55	150,056.00	0.00	0.0%
Noncapitalized Equipment		4400	37,150.00	107,348.00	101,414.90	107,348.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			192,875.00	289,142.00	213,438.17	289,142.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,529.00	9,626.00	5,651.05	9,626.00	0.00	0.0%
Dues and Memberships		5300	2,044.00	3,423.00	1,129.00	3,423.00	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	81,244.00	27,782.94	81,244.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	448,638.00	449,010.00	217,945.75	449,010.00	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	97,247.00	37,121.13	97,247.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	65,807.00	113,733.00	47,067.79	113,733.00	0.00	0.0%
Communications		5900	9,374.00	9,606.00	3,110.17	9,606.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			693,486.00	773,849.00	349,767.83	773,849.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,522,290.00	3,714,034.00	2,114,064.28	3,714,034.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	362,781.91	362,781.87	362,781.91	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	362,781.91	362,781.87	362,781.91	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	372,592.00	690,112.91	513,198.91	690,112.91	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			372,592.00	690,112.91	513,198.91	690,112.91	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(372,592.00)	(327,331.00)	(150,417.04)	(327,331.00)		

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