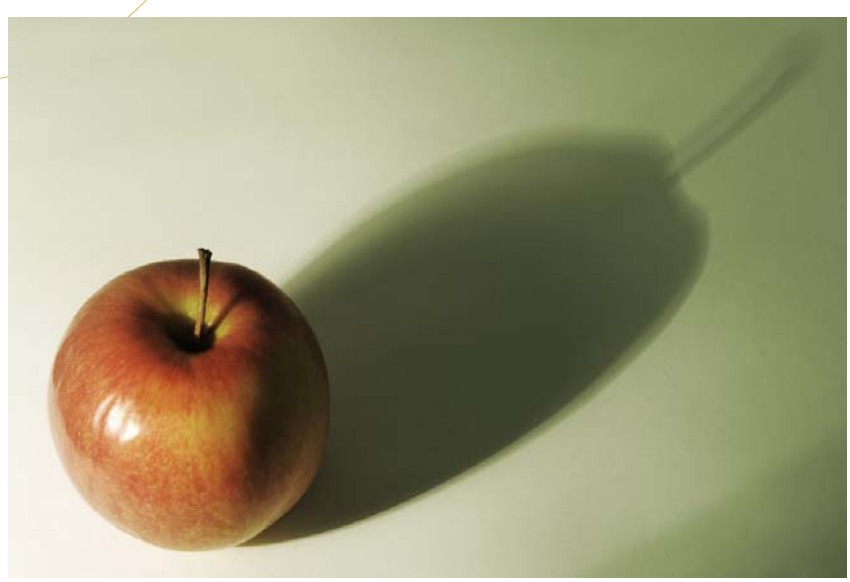


HOLTVILLE UNIFIED SCHOOL DISTRICT

2012-13 FIRST INTERIM REPORT

December 13, 2012

HOLTVILLE UNIFIED SCHOOL DISTRICT
2012-13 FIRST INTERIM REPORT
December 13, 2012

THE BOTTOM LINE

With the passing of Proposition 30 in November, the budgetary impact to school districts in California has been a positive one. Rather than suffer an additional revenue cut of approximately 6.5% (or about $438 per unit of attendance for HUSD), schools have now been given a reprieve, at least for the 2012-13 school year, and are said to be provided "flat funding". However, while the impact of Proposition 30's approval are indeed positive for the school district's books, it is important to point out that this "flat funding", includes over 22% in current revenue cuts that have not gone away.

Having said that, the following table presents the change in the 2012-13 HUSD books from the last budget update (presented with the 2011-12 Unaudited Actuals in September of 2012) and the enclosed First Interim Report:

GENERAL FUND UNRESTRICTED

	First Interim	Prior Report	Variance
REVENUES			
Revenue Limit			
State Aid	$ 6,297,149	$ 5,828,156	$ 468,993
Local Prop Taxes	$ 1,720,925	$ 1,665,252	$ 55,673
RL Transfers (Sp Ed, PERS)	$ (160,688)	$ (163,204)	$ 2,516
Federal Revenues	$ -	$ -	$ -
Other Stae Revenue (Non-RL)	$ 1,850,063	$ 1,884,306	$ (34,243)
Local Revenue	$ 83,958	$ 64,049	$ 19,909
Interfund Transfers - In	$ -	$ -	$ -
UR Contributions to Restricted	$ (481,297)	$ (467,679)	$ (13,618)
TOTAL REVENUES (GF UR)	**$ 9,310,109**	**$ 8,810,880**	**$ 499,230**
EXPENDITURES			
Certificated Salaries	$ 5,654,685	$ 5,609,260	$ 45,425
Classified Salaries	$ 1,120,109	$ 1,147,608	$ (27,499)
Employee Benefits	$ 1,878,731	$ 1,906,509	$ (27,778)
Materials/Supplies	$ 158,585	$ 166,800	$ (8,215)
Professional Services	$ 897,054	$ 1,016,085	$ (119,031)
Equipment	$ -	$ -	$ -
Indirect Cost Recovery	$ (89,167)	$ (93,388)	$ 4,221
Debt Service	$ 48,672	$ 48,672	$ -
Interfund Transfers - Out	$ -	$ -	$ -
TOTAL EXPENSES (GF UR)	**$ 9,668,668**	**$ 9,801,546**	**$ (132,878)**
2012-13 PROJECTED UR DEFICIT	**$ (358,559)**	**$ (990,666)**	**$ 632,107**
2012-13 BEGINNING GF UR BALANCE	$ 3,069,632	$ 3,069,632	
2012-13 PROJECTED END GF UR BAL	$ 2,711,073	$ 2,078,966	

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: December 13, 2012 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X 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: John-Paul Wells Telephone: 760-356-2974

Title: Chief Business Official E-mail: jpwells@holtville.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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 budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

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 budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

HOLTVILLE UNIFIED SCHOOL DISTRICT
2012-13 FIRST INTERIM REPORT
December 13, 2012

Within this packet, the Holtville Unified School District submits its 2012-13 First Interim Report. This report represents the latest updates from both the State of California (with regard to revenue award amounts, projected cuts, etc.), as well as local updates from the District (i.e. updated staffing, enrollment and attendance information, etc.). The most important aspect of this report is that these figures are *estimates*, representing the District's best projections as of the current date. The data represent annual figures (the HUSD fiscal year runs from July 1st, 2012 through June 30th, 2013.

The following forms are included within the report for the Board's Review:

- Form CI: This is the signed certification by the District Superintendent and Governing Board President, stating the status of the District – "Positive", "Qualified", or "Negative". As will be shown in the report to follow, HUSD is budgeted to be able to meet its financial obligations in 2012-13, as well as an additional two fiscal years (2013-14 and 2014-15). Thus, this report recommends a "Positive" certification of the District's finances.

- Form 01I: This form provides the revenue, expenditure, and budget information for the HUSD General Fund, the largest and most important fund in the District. The Form has three sections (titled at the top of each page) – "Unrestricted", "Restricted", and "Summary – Unrestricted/Restricted". In addition, on each page, there are five (5) columns, showing the figures as of the July 1st Original Budget (A), the latest Board Approved Operating Budget (B), the Actual Revenue and Expenditures through 10/31/12 (C), the current Projected Year Totals being recommended with this report (D), the variance between the last budget submission (E), and the corresponding variance percentage (F).

- Form AI: This form shows the District's estimated average daily attendance (ADA). It also is broken down between the different reporting periods. For this report, the Projected Year Totals (D) represent the most current estimate as to what ADA will be used to determine the District's Revenue Limit. Bear in mind, that this form shows that the District, due to declining enrollment is currently anticipating the use of prior-year ADA (from the 2011-12 school year), as the State allows school districts to use the greater of either 1) current school year, or 2) prior school year attendance. Because this year's enrollment has dropped, HUSD anticipates a lower current year ADA.

- Form RLI: This worksheet shows the District's Revenue Limit calculation, the largest revenue-generator for the District. The total Revenue Limit can be thought of as a bucket, which is first "filled up" by local property taxes, then is "topped off" by State Aid. Though property taxes fluctuate, the bucket will never overflow – the ratio of property taxes to State Aid will just change. This fluctuation plays a major role in HUSD's cashflows.

- Cashflow Statement: As noted above, cash on hand is a major issue for school districts in this current economic climate. In looking at the First Interim Report, one must remember that there is a stark contrast between the District's Budget figures (again, these are latest estimates based on current info), and actual cash on hand. As this report shows, the HUSD Budget appears much better than its Cashflow Statement. In the end, as they say, "cash is king", as favorable Budget figures do not pay the bills – cash does.

- Form MYPI: Though we cannot know exactly what the future will hold beyond this school year, schools are required to project their finances two years beyond the current budget year in order to begin long-term planning for potential hazards. For that reason, this Form shows the current budget year (2012-13), and two out-years (2013-14 and 2014-15) – these columns can be viewed on each page. This form is also broken into three sections – Unrestricted, Restricted, and Summary.

- Form SEMAI: This report tracks Special Education expenditures. Despite being provided with fewer resources, school districts are continually mandated to maintain a minimum level of spending within their respective Special Education programs, called their "maintenance of effort". The SEMAI report determines whether or not the District's Special Ed budget meets that benchmark.

- Form 01CSI: This section of the First Interim provides a series of data subsets, and looks at several different components of a school district's finances. For instance, this "Criteria and Standards" section examines variances of year-over-year revenues and expenditures, and allows the District to explain if variances exceed State-determined thresholds.

Background – State

As our nation and country have continued to struggle through the "Great Recession", government budgets are being hit hard due to declining tax revenues, high unemployment, and anemic growth in the country's gross domestic product (GDP). California, boasting one of the largest economies not just in the United States, but also in the world, has been slow in recovering from the economic downturn.

The dire straits of the economy have yielded a dramatic decline in State Revenues, and thus, school district budgets have been hit hard. The following was implemented at the *start* of the 2012-13 school year:

- A 22.272% reduction to the Revenue Limit, or the dollars that are driven by attendance. This cut has resulted in a $2.23 MILLION **cut** to the Holtville Unified General Fund Unrestricted Budget.

Entering the 2012-13 fiscal year, the Governor put forth a tax initiative for the November ballot as part of his State Budget not to decrease the above cuts, but to prevent further reductions. Proposition 30, known as the "Schools and Local Public Safety Protection Act of 2012", was tied into the State Budget plan. If the plan would not have been approved by the voters, schools

would have then faced an additional cut of 6.5% (or roughly $438 per unit of attendance for HUSD). As this was the doomsday scenario mapped out for the 2012-13 fiscal year, schools were left to choose: Either a) budget with the assumption that the Proposition would pass, and thus be ill-prepared for the large trigger cut that may come, or b) budget with the assumption that the Proposition would NOT pass, and thus ensure that the worst-case scenario was mapped out in advance. HUSD, like most schools, planned for the trigger to take effect, and made appropriate preparations.

As we all now know, Proposition 30 did in fact pass. While this is good news in the short run, it also explains why the HUSD Budget at First Interim is drastically improved from the last budget update presented in September. Long term, one cannot help but wonder the future of the California state economy and public finance plan. Again, the short term promise from the Governor is to "protect" Education through "flat funding" (remember, we are already being cut by over 20%). However, the Proposition, while raising sales taxes through the end of 2016 as well as personal income taxes on the "wealthy" through 2018, does not provide for Education funding guarantees after the 2012-13 fiscal year.

Background – Local

Over the past several years, HUSD has been hit by a steady decline in student enrollment. This in turn has led to a drop in attendance. Luckily, this decline is always deferred to the next fiscal year, as the State allows districts to choose the higher of either current or prior year average daily attendance (ADA). While this is deferral allows the District to make preparations for declining enrollment, it is a momentary reprieve, as the following illustrates the eventual cost of a declining student base:

- The 2010-11 ADA (used to calculate 2011-12 revenue) totaled 1,574.33. The 2011-12 ADA (to be used in 2012-13) totaled 1,532.64. The difference of 41.69 ADA represents approximately $217,000 in lost revenue for the 2012-13 school year.

- Noting the losses to revenue through both cuts and declining enrollment, HUSD expects a deficit to its General Fund Unrestricted Budget over the 2012-13 school year of $358,559. While this amount is significantly better than it would have been if Proposition 30 had failed ($990,666), it is still a deficit nonetheless.

GENERAL FUND (GF) BUDGET

The General Fund is separated into two primary sections – Unrestricted and Restricted.

GF Unrestricted Revenues

The Unrestricted Budget is the section of the General Fund that houses the bulk of the District's operations. Primarily the Revenue Limit is responsible for the Revenues in this section, but as the following list shows, there are other programs designated there as well.

In addition to the Revenue Limit, the State also provides additional General Fund Unrestricted revenues. These come mostly in the form of Class Size Reduction funds, Mandated Cost Reimbursements (sporadically released by the State), and Unrestricted Lottery funds. In addiont, due to the tough economic times, the State has also attempted to backfill some of the losses to the Revenue Limit by "flexing" several Restricted State programs to the Unrestricted budget. By doing this, the State has provided districts *some* relief, but only at the cost of cutting these programs. In addition, the gain to the Unrestricted account from these flexed programs ($1.27 million) still falls well short of the cut to the Revenue Limit (roughly $2.2 million). The table below shows the HUSD *budgeted* GF UR "Other State" Revenue for 2012-13:

Flexed?	**Program**	**Budgeted Revenue**
Partially	K-3 Class Size Reduction	361,998.00
	Mandated Cost Reimbursements	912.00
	Unrestricted Lotto	214,633.00
X	Deferred Maintenance Critical Hardship	387,259.00
X	Physical Ed Teacher Incentive Program	88,053.00
X	Community Based English Tutoring	19,018.00
X	Adult Education - CalWorks	14,552.00
X	Adult Education - Regular	159,404.00
X	Safe Schools and Violence Prevention	30,933.00
X	Arts/Music Block Grant	26,068.00
X	CAHSEE Intensive Instruction	15,299.00
X	Supplemental School Counseling	66,601.00
X	Gifted and Talented Education	10,695.00
X	Instruction Materials Realignment	98,355.00
X	Peer Assistance Review Program	8,249.00
X	AB466 Math/Reading Professional Dev	16,034.00
X	Administrator Training Program	4,849.00
X	Pupil Retention Block Grant	52,197.00
X	Professional Development Block Grant	20,104.00
X	School Library and Improvement Block	119,650.00
X	Supplemental Hourly Progams/Summer School	133,781.00
	Total "Other State" (Non-RL) GF UR Revenue	**1,848,644.00**

In addition, the District earns some local revenues that are posted to the General Fund Unrestricted Budget. The *budgeted* Local Revenues for 2012-13 include:

Interest	10,000.00
Regional Occupation Program (via IVROP)	67,273.00
Miscellaneous Tax Collections (Non-RL)	88.00
All Other (i.e. Driver Ed, Library Collections, etc)	6,597.00
Total "Other Local" GF UR Revenue	**83,958.00**

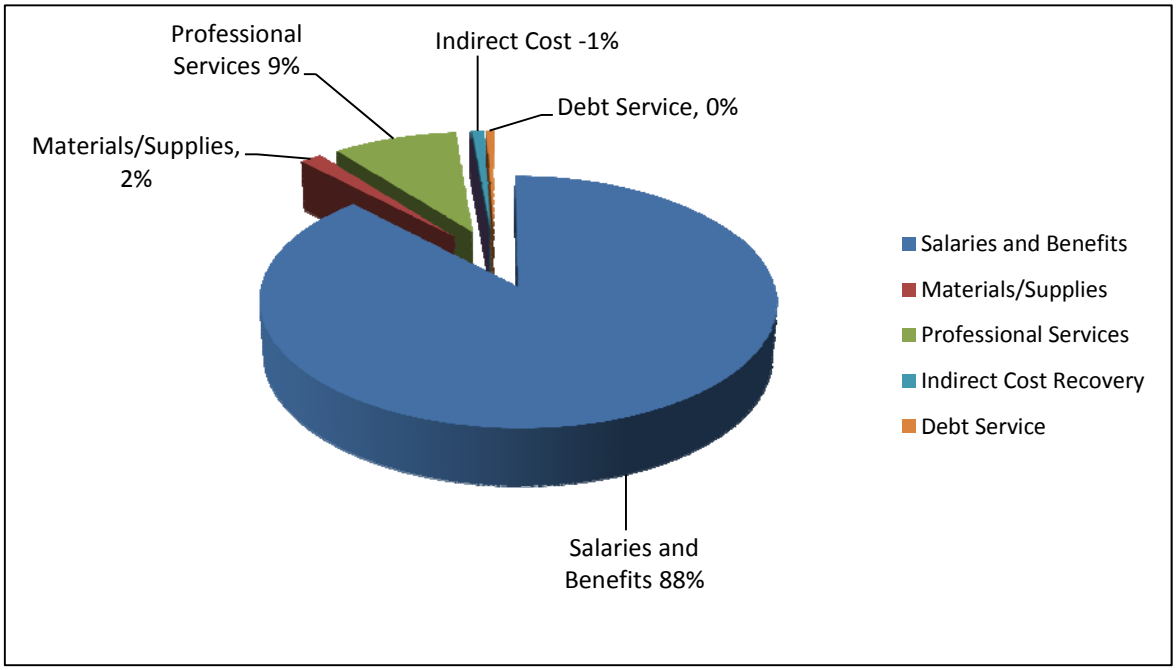
Finally, there are some programs on the Restricted side of the Budget that cannot operate without resources from the Unrestricted portion of the Budget. These include the following budgeted transfers for 2012-13:

Program	UR Contribution
Transportation	146,475.00
Regular Maintenance	334,822.00
Total "Other Local" GF UR Revenue	**481,297.00**

For the above, it is important to note that the Transportation programs are receiving contributions due to the severe cuts the State has enacted on that program since the fiscal crisis began, along with the rising cost of fuel. In addition, the Routine Maintenance Account does not receive a direct allocation from the State, but in fact, the State mandates that the District make a contribution, making this contribution a normal, annual transfer.

GF Unrestricted Expenses

As mentioned earlier, the Unrestricted section of the GF Budget provides for the bulk of the HUSD operations. These operations relate to the majority of salaries and benefits for staff, basic operating costs, including core materials, supplies, and utility expenses. The following pie chart illustrates these expenses by major category:



GF Unrestricted Bottom Line

As mentioned previously, the passing of Proposition 30 has yielded a positive increase to the bottom line. However, the HUSD Budget contained in this report still projects a deficit for 2012-13. This deficit is caused almost entirely by the 22% deficit reduction that the State is inflicting upon schools. In addition, the continued decline in student population in the District is also provided downward pressure on revenues. Should these two factors (State RL cuts and declining

enrollment) persist into the future, HUSD will be forced to further reduce staff and services to align revenues with expenditures. Potential cuts will be presented in the coming months in order to prepare for the 2013-14 school year and reduce the deficit. HUSD management will work with the Board of Trustees to evaluate the potential cuts and priorities of the District. The good news is that the current year deficit can be covered by the District's reserves. However, more information is needed on future revenues, and HUSD is anxiously anticipating the release of the Governor's initial 2013-14 State Budget in order to start planning now.

In the meantime, the following summarizes the bottom line projected for 2012-13:

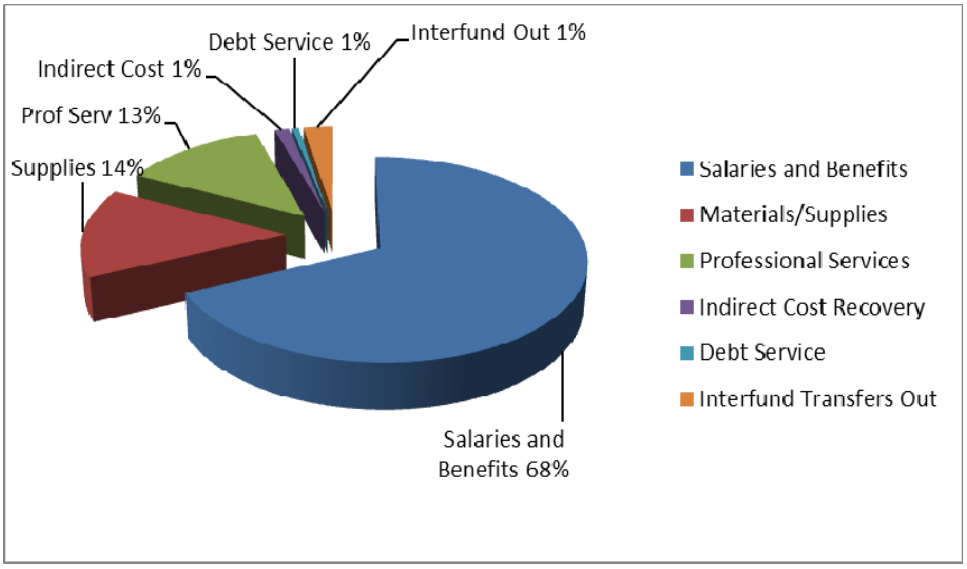
7/1/12 Beginning GF UR Balance	$ 3,069,632
Add Budgeted Revenues	$ 9,310,109
Less Budgeted Expenses	($9,668,668)
6/30/13 Estimated GF UR Balance	$ 2,711,073

Of the estimated ending balance:

- $2,500 is designated to the revolving cash account (approximately 0.11%)
- $404,051 is assigned to the minimum 3% reserve level
- $1,540,884 covers the State's Revenue Limit deferrals
- $763,638 will help to defray future deficits (see Form MYP in this packet)

GF Restricted Budget

The dollars located on the Restricted portion of the GF Budget are exactly as they sound. They are apportioned to specific programs or targeted toward specific populations of students. The following pie graph illustrates how the budget expenses are apportioned.



GF Restricted Bottom Line

The GF Restricted Budget normally carries a balance at the end of each fiscal year. However, these funds must be made fully available to the site principals and various program directors at the beginning of each year so that they may plan out expenditures to coincide with the needs of the populations that are generating these dollars. For that reason, HUSD routinely budgets for all GF Restricted dollars to be spent down to zero each fiscal year, knowing that in reality, there will likely be a balance. For this reason, the budget shows that the vast majority of the funds are depleted by year-end.

For this report, HUSD has left approximately $54,000 in the Special Education State account. This is the result of a large one-time allocation made in 2011-12 that was carried forward to the current year. In addition, the original budget and subsequent September revision projected higher salary costs, because at the time of those reports, it was thought that all Special Ed teachers would qualify for the 5% bonus provided annually at HUSD for fully-credentialed Special Ed teachers. Actual salary step/column placements, along with fully credentialed staff, came in less than expected, creating a surplus. HUSD Management will have to propose to the Board how best to spend these funds. Currently, as Report SEMAI shows, HUSD is passing its MOE test, so one option to be considered will be to carry the funds forward as Special Ed expenses routinely outpace revenues. Because more analysis must be done, HUSD Business Staff felt it prudent to project a restricted ending balance in the account for the time-being, in order to gather more information and correctly allocate the funds.

The following summarizes the bottom line projected for 2012-13 as projected at First Interim:

7/1/12 Beginning GF Restricted Balance	$ 237,125
Add Budgeted Revenues	$ 3,617,126
Less Budgeted Expenses	($3,799,690)
6/30/13 Estimated GF UR Balance	$ 54,561

Of the estimated ending balance:

- $54,561 is restricted to the Special Ed State account (Resource 6500).

BUDGET VARIANCES

As part of this report, there can be several changes seen between the last budget adoption (from September 2012) and current estimates in this report. For this reason, a table has been attached (directly following this narrative), which provides the amounts of variances and explanations as to why they occurred.

MULTI-YEAR PROJECTIONS

An important aspect of the First Interim report is the three-year projection for the General Fund. In this forecast, the District projects its financial prognosis for the current and subsequent two years. The purpose of the projection is to report to our stakeholders on the continued fiscal

viability of the District. The projection provides for the rationale for the District's choice of certification (Positive for HUSD).

As mentioned previously in this report, State cuts to the District's Revenue Limit, coupled with declining enrollment, are the current conditions HUSD is facing. While the bulk of the problem, the State cuts, is the cause of our deficit, HUSD must be prepared to face the "new reality" of an under-performing economy for the foreseeable future. For that reason, the MYP shows a continued deficit in the Revenue Limit (22.272%), as well as continuing declines in enrollment, and thus ADA (-32 ADA in 2013-14 and an additional -30 ADA in 2014-15). In addition, HUSD has factored in other figures, provided in the financial projections on the School Services "Dartboard", including:

- COLA amounts of 2.00% in 2013-14 and 2.30% in 2014-15
- Lotto funding of $124/ADA (Unrestricted) and $30/ADA (Restricted) in both out-years
- Consumer Price Indices of 2.30% in 2013-14 and 2.50% in 2014-15

Based on the assumptions, the District, although in a continued deficit spending mode throughout the projection, has enough of a reserve level to maintain positive status over the next three years. However, it is important to stress that these figures are 1) budgetary, 2) based on many assumptions today, and 3) do not factor in cash levels. For these reasons, HUSD must look at the significant drops in its reserve levels within this projection's out-years and identify possible cuts now so as to stay ahead of the coming challenges.

IN CLOSING

Though it is very clear that much work remains in ensuring the fiscal solvency of HUSD, it is important to note that the District is doing well in spite of the economic conditions present in our world today, along with the budget cuts that have been sent our way by the State. That being said, the District Business Staff recommends that the Board Approve the 2012-13 First Interim Report.

Any questions regarding this, or any other financial concerns of the District may be directed toward John-Paul Wells, Chief Business Official via telephone at 760-356-2974 or email at jpwells@holtville.k12.ca.us.

GENERAL FUND UNRESTRICTED

	First Interim	Prior Report	Variance	Explanation
RL State Aid	6,297,149	5,828,156	468,993	Prop 30 passage, Prior year P-2 ADA overstated by 29 ADA
RL - Local Prop Taxes	1,720,925	1,665,252	55,673	IC Assessor's Office released revised Prop Tax data
RL Transfers (Sp Ed, PERS)	(160,688)	(163,204)	2,516	Recalculated Sp Ed Transfer based on 2011-12 P-2 data
Other Stae Revenue (Non-RL)	1,850,063	1,884,306	(34,243)	Removed mandated cost block grant
Local Revenue	83,958	64,049	19,909	Adjusted IVROP allocation based on info from ICOE web
UR Contributions to Restricted	(481,297)	(467,679)	(13,618)	Additional Transportation Contribution (rising fuel costs)
TOTAL REVENUES (GF UR)	**9,310,109**	**8,810,880**	**499,230**	
Certificated Salary Expense	5,654,685	5,609,260	45,425	Addition of part-time Speech Therapist to the Budget
Classified Salary Expense	1,120,109	1,147,608	(27,499)	Moved Classified Secretary from Indirect Account to Migrant
Employee Benefits	1,878,731	1,906,509	(27,778)	Corrected above salaries and discovered overbudgeted H/W
Materials/Supplies	158,585	166,800	(8,215)	Cut supplies budget for central functions
Professional Services	897,054	1,016,085	(119,031)	End of lawsuit projects lower expense in this category for year
Indirect Cost Recovery	(89,167)	(93,388)	4,221	Smaller Restricted categorical budgets yield lower indirect cost
Debt Service	48,672	48,672	-	No change since last budget update
TOTAL EXPENSES (GF UR)	**9,668,669**	**9,801,546**	**(132,877)**	

GENERAL FUND RESTRICTED

	First Interim	Prior Report	Variance	Explanation
RL Transfers (Sp Ed, PERS)	189,196	192,528	(3,332)	Recalculated Sp Ed Transfer based on 2011-12 P-2 data
Federal Revenue	1,305,470	1,313,183	(7,713)	Migrant Revenue downward adjument -- smaller allocation
Other Stae Revenue (Non-RL)	1,191,302	1,166,946	24,356	Updated allocation for Lotto (prior year) and Ag Voc Ed
Local Revenue	449,862	398,115	51,747	Added IID Energy Efficiency Grant and MS Voucher Revenue
UR Contributions to Restricted	481,297	467,679	13,618	Additional Transportation Contribution (rising fuel costs)
TOTAL REVENUES (GF UR)	**3,617,127**	**3,538,451**	**78,676**	
Certificated Salary Expense	1,279,951	1,350,210	(70,259)	Decreased Migrant expense, updated Sp Ed salaries
Classified Salary Expense	768,149	738,355	29,794	Moved Classified Secretary from Indirect Account to Migrant
Employee Benefits	540,746	539,062	1,684	Corrected above salaries
Materials/Supplies	544,446	477,319	67,127	Addtional Lotto, Ag, and MS funds added to the budget
Professional Services	492,200	492,210	(10)	Little to no change
Indirect Cost Recovery	50,622	54,843	(4,221)	Smaller Restricted categorical budgets yield lower indirect cost
Debt Service	23,576	23,576	-	No change since last budget update
Interfund Transfers Out	100,000	100,000	-	No change since last budget update
TOTAL EXPENSES (GF UR)	**3,799,690**	**3,775,575**	**24,115**	

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	7,325,003.00	7,330,204.00	1,131,022.50	7,857,385.65	527,181.65	7.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,916,137.00	1,884,306.00	528,153.11	1,850,063.00	(34,243.00)	-1.8%
4) Other Local Revenue		8600-8799	59,549.00	64,049.00	19,950.64	83,957.65	19,908.65	31.1%
5) TOTAL, REVENUES			9,300,689.00	9,278,559.00	1,679,126.25	9,791,406.30		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,559,665.00	5,609,260.00	1,573,861.64	5,654,685.00	(45,425.00)	-0.8%
2) Classified Salaries		2000-2999	1,123,544.00	1,147,608.00	321,129.20	1,120,109.00	27,499.00	2.4%
3) Employee Benefits		3000-3999	1,889,396.00	1,906,509.00	453,807.48	1,878,731.00	27,778.00	1.5%
4) Books and Supplies		4000-4999	153,000.00	164,300.00	52,355.00	158,585.00	5,715.00	3.5%
5) Services and Other Operating Expenditures		5000-5999	1,114,188.00	1,016,084.96	340,550.97	897,053.58	119,031.38	11.7%
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	48,672.00	48,672.00	16,223.44	48,672.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(54,396.00)	(93,388.36)	0.00	(89,167.36)	(4,221.00)	4.5%
9) TOTAL, EXPENDITURES			9,834,069.00	9,799,045.60	2,757,927.73	9,668,668.22		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(533,380.00)	(520,486.60)	(1,078,801.48)	122,738.08		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(396,767.00)	(467,679.41)	0.00	(481,297.00)	(13,617.59)	2.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(396,767.00)	(467,679.41)	0.00	(481,297.00)		

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)			(930,147.00)	(988,166.01)	(1,078,801.48)	(358,558.92)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,069,632.16	3,069,632.16		3,069,632.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,069,632.16	3,069,632.16		3,069,632.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,069,632.16	3,069,632.16		3,069,632.16		
2) Ending Balance, June 30 (E + F1e)			2,139,485.16	2,081,466.15		2,711,073.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
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	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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,136,985.16	2,078,966.15		2,708,573.24		
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	5,808,846.00	5,828,156.00	936,312.00	6,297,149.00	468,993.00	8.0%
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	31,865.00	31,899.00	0.00	31,503.00	(396.00)	-1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,415,168.00	2,415,168.00	0.00	2,447,355.00	32,187.00	1.3%
Unsecured Roll Taxes		8042	188,892.00	181,549.00	186,128.74	200,654.00	19,105.00	10.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	(4,689.00)	0.00	0.00	4,689.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	(958,675.00)	(958,675.00)	0.00	(958,675.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	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	175.29	87.65	87.65	New
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			7,486,096.00	7,493,408.00	1,122,616.03	8,018,073.65	524,665.65	7.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(189,196.00)	(192,528.00)	0.00	(189,196.00)	3,332.00	-1.7%
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	28,103.00	29,324.00	8,406.47	28,508.00	(816.00)	-2.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	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			7,325,003.00	7,330,204.00	1,131,022.50	7,857,385.65	527,181.65	7.2%
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	0.00	0.00	0.00	0.00	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		

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/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290						
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	393,057.00	363,070.00	98,264.00	361,998.00	(1,072.00)	-0.3%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	43,736.00	43,736.00	912.00	912.00	(42,824.00)	-97.9%
Lottery - Unrestricted and Instructional Materials		8560	207,496.00	209,895.00	6,618.11	214,633.00	4,738.00	2.3%
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						

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)
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	1,271,848.00	1,267,605.00	422,359.00	1,272,520.00	4,915.00	0.4%
TOTAL, OTHER STATE REVENUE			1,916,137.00	1,884,306.00	528,153.11	1,850,063.00	(34,243.00)	-1.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	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	5,000.00	5,000.00	2,033.16	10,000.00	5,000.00	100.0%
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	51,522.00	51,522.00	10,304.00	67,273.00	15,751.00	30.6%
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	87.65	87.65	New
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,027.00	7,527.00	7,613.48	6,597.00	(930.00)	-12.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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%

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)
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			59,549.00	64,049.00	19,950.64	83,957.65	19,908.65	31.1%
TOTAL, REVENUES			9,300,689.00	9,278,559.00	1,679,126.25	9,791,406.30	512,847.30	5.5%

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	4,522,056.00	4,574,116.00	1,225,055.80	4,593,753.00	(19,637.00)	-0.4%
Certificated Pupil Support Salaries		1200	190,432.00	203,875.00	59,301.20	235,647.00	(31,772.00)	-15.6%
Certificated Supervisors' and Administrators' Salaries		1300	705,277.00	691,514.00	262,499.59	688,480.00	3,034.00	0.4%
Other Certificated Salaries		1900	141,900.00	139,755.00	27,005.05	136,805.00	2,950.00	2.1%
TOTAL, CERTIFICATED SALARIES			5,559,665.00	5,609,260.00	1,573,861.64	5,654,685.00	(45,425.00)	-0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	42,500.00	30,000.00	1,202.39	31,500.00	(1,500.00)	-5.0%
Classified Support Salaries		2200	379,750.00	379,750.00	123,630.01	379,750.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,368.00	92,532.00	30,844.00	92,532.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	480,505.00	484,015.00	132,612.20	484,036.00	(21.00)	0.0%
Other Classified Salaries		2900	132,421.00	161,311.00	32,840.60	132,291.00	29,020.00	18.0%
TOTAL, CLASSIFIED SALARIES			1,123,544.00	1,147,608.00	321,129.20	1,120,109.00	27,499.00	2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	448,525.00	451,132.00	125,103.66	455,062.00	(3,930.00)	-0.9%
PERS		3201-3202	145,088.00	148,296.00	36,615.44	134,593.00	13,703.00	9.2%
OASDI/Medicare/Alternative		3301-3302	173,301.00	181,427.00	45,701.12	167,701.00	13,726.00	7.6%
Health and Welfare Benefits		3401-3402	752,598.00	746,449.00	195,339.99	745,774.00	675.00	0.1%
Unemployment Insurance		3501-3502	74,490.00	75,343.00	19,578.23	74,538.00	805.00	1.1%
Workers' Compensation		3601-3602	81,175.00	82,111.00	21,351.98	81,237.00	874.00	1.1%
OPEB, Allocated		3701-3702	106,939.00	114,021.00	23,363.03	114,021.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	20,370.00	20,820.00	5,261.65	18,895.00	1,925.00	9.2%
Other Employee Benefits		3901-3902	86,910.00	86,910.00	(18,507.62)	86,910.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,889,396.00	1,906,509.00	453,807.48	1,878,731.00	27,778.00	1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	50,000.00	50,000.00	0.00	50,535.00	(535.00)	-1.1%
Materials and Supplies		4300	102,000.00	111,800.00	47,400.06	99,750.00	12,050.00	10.8%
Noncapitalized Equipment		4400	1,000.00	2,500.00	4,954.94	8,300.00	(5,800.00)	-232.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			153,000.00	164,300.00	52,355.00	158,585.00	5,715.00	3.5%
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	17,500.00	16,060.00	4,762.49	22,500.00	(6,440.00)	-40.1%
Dues and Memberships		5300	15,250.00	15,800.00	13,581.42	20,050.00	(4,250.00)	-26.9%
Insurance		5400-5450	92,000.00	92,000.00	86,400.68	90,000.00	2,000.00	2.2%
Operations and Housekeeping Services		5500	617,500.00	532,500.00	139,179.53	532,800.00	(300.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,000.00	13,900.00	17,983.37	22,205.00	(8,305.00)	-59.7%
Transfers of Direct Costs		5710	(23,062.00)	(40,325.04)	0.00	(38,026.42)	(2,298.62)	5.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	359,000.00	361,150.00	71,090.65	217,525.00	143,625.00	39.8%
Communications		5900	25,000.00	25,000.00	7,552.83	30,000.00	(5,000.00)	-20.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,114,188.00	1,016,084.96	340,550.97	897,053.58	119,031.38	11.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	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%
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						
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	2,654.00	2,654.00	1,164.61	2,654.00	0.00	0.0%
Other Debt Service - Principal		7439	46,018.00	46,018.00	15,058.83	46,018.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			48,672.00	48,672.00	16,223.44	48,672.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(41,182.00)	(54,843.36)	0.00	(50,622.36)	(4,221.00)	7.7%
Transfers of Indirect Costs - Interfund		7350	(13,214.00)	(38,545.00)	0.00	(38,545.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(54,396.00)	(93,388.36)	0.00	(89,167.36)	(4,221.00)	4.5%
TOTAL, EXPENDITURES			9,834,069.00	9,799,045.60	2,757,927.73	9,668,668.22	130,377.38	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	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	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	(396,767.00)	(467,679.41)	0.00	(481,297.00)	(13,617.59)	2.9%
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			(396,767.00)	(467,679.41)	0.00	(481,297.00)	(13,617.59)	2.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(396,767.00)	(467,679.41)	0.00	(481,297.00)	(13,617.59)	2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	189,196.00	192,528.00	0.00	189,196.00	(3,332.00)	-1.7%
2) Federal Revenue		8100-8299	1,168,750.00	1,313,182.81	2,468.99	1,305,470.07	(7,712.74)	-0.6%
3) Other State Revenue		8300-8599	1,175,453.00	1,166,946.00	374,428.98	1,191,301.57	24,355.57	2.1%
4) Other Local Revenue		8600-8799	384,454.00	398,115.00	67,357.63	449,861.60	51,746.60	13.0%
5) TOTAL, REVENUES			2,917,853.00	3,070,771.81	444,255.60	3,135,829.24		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,265,537.00	1,350,210.00	375,711.47	1,279,951.00	70,259.00	5.2%
2) Classified Salaries		2000-2999	746,448.00	738,355.00	220,227.63	768,149.00	(29,794.00)	-4.0%
3) Employee Benefits		3000-3999	535,300.00	539,062.00	142,175.39	540,746.00	(1,684.00)	-0.3%
4) Books and Supplies		4000-4999	290,657.00	477,319.12	190,559.53	544,445.97	(67,126.85)	-14.1%
5) Services and Other Operating Expenditures		5000-5999	311,920.00	492,210.40	95,610.69	492,200.00	10.40	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	23,576.00	23,576.00	0.00	23,576.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	41,182.00	54,843.36	0.00	50,622.36	4,221.00	7.7%
9) TOTAL, EXPENDITURES			3,214,620.00	3,675,575.88	1,024,284.71	3,699,690.33		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(296,767.00)	(604,804.07)	(580,029.11)	(563,861.09)		
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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	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	396,767.00	467,679.41	0.00	481,297.00	13,617.59	2.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			296,767.00	367,679.41	0.00	381,297.00		

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)			0.00	(237,124.66)	(580,029.11)	(182,564.09)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	237,124.68	237,124.68		237,124.68	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)			237,124.68	237,124.68		237,124.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			237,124.68	237,124.68		237,124.68		
2) Ending Balance, June 30 (E + F1e)			237,124.68	0.02		54,560.59		
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	237,124.68	0.02		54,560.59		
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	189,196.00	192,528.00	0.00	189,196.00	(3,332.00)	-1.7%
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			189,196.00	192,528.00	0.00	189,196.00	(3,332.00)	-1.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	292,591.00	293,752.00	0.00	293,752.00	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%
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	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	0.00	0.0%

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NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	228,039.00	295,878.79	789.27	285,901.79	(9,977.00)	-3.4%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	480,241.00	489,153.29	0.00	488,938.75	(214.54)	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	74,264.00	121,006.27	0.00	123,390.07	2,383.80	2.0%
NCLB: Title III, Immigration 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	78,698.00	89,244.46	0.00	89,244.46	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	14,917.00	14,010.00	0.00	14,010.00	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	10,138.00	1,679.72	10,233.00	95.00	0.9%
TOTAL, FEDERAL REVENUE			1,168,750.00	1,313,182.81	2,468.99	1,305,470.07	(7,712.74)	-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	333,874.00	333,874.00	93,485.00	333,874.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	425,555.00	425,496.00	85,099.00	425,496.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	10,855.00	10,855.00	3,040.00	10,855.00	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 Materia		8560	39,999.00	50,886.00	19,256.57	70,139.57	19,253.57	37.8%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	292,241.00	292,241.00	116,901.41	292,241.00	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	2,479.00	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%

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)
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	70,450.00	53,594.00	56,647.00	58,696.00	5,102.00	9.5%
TOTAL, OTHER STATE REVENUE			1,175,453.00	1,166,946.00	374,428.98	1,191,301.57	24,355.57	2.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	100,000.00	100,000.00	0.00	100,000.00	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	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	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,000.00	15,000.00	15,325.63	66,746.60	51,746.60	345.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	279,454.00	283,115.00	52,032.00	283,115.00	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%

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)
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			384,454.00	398,115.00	67,357.63	449,861.60	51,746.60	13.0%
TOTAL, REVENUES			2,917,853.00	3,070,771.81	444,255.60	3,135,829.24	65,057.43	2.1%

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	894,531.00	957,407.00	249,089.39	885,548.00	71,859.00	7.5%
Certificated Pupil Support Salaries		1200	273,975.00	291,697.00	89,553.44	293,297.00	(1,600.00)	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	97,031.00	101,106.00	37,068.64	101,106.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,265,537.00	1,350,210.00	375,711.47	1,279,951.00	70,259.00	5.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	228,692.00	219,047.00	54,525.45	211,775.00	7,272.00	3.3%
Classified Support Salaries		2200	414,936.00	409,610.00	132,005.78	370,665.00	38,945.00	9.5%
Classified Supervisors' and Administrators' Salaries		2300	69,247.00	69,247.00	23,082.36	132,189.00	(62,942.00)	-90.9%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	33,573.00	40,451.00	10,614.04	53,520.00	(13,069.00)	-32.3%
TOTAL, CLASSIFIED SALARIES			746,448.00	738,355.00	220,227.63	768,149.00	(29,794.00)	-4.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	97,125.00	102,817.00	28,105.13	97,185.00	5,632.00	5.5%
PERS		3201-3202	84,428.00	87,408.00	23,719.28	92,961.00	(5,553.00)	-6.4%
OASDI/Medicare/Alternative		3301-3302	70,547.00	73,496.00	22,621.47	76,550.00	(3,054.00)	-4.2%
Health and Welfare Benefits		3401-3402	229,924.00	219,641.00	51,527.31	218,239.00	1,402.00	0.6%
Unemployment Insurance		3501-3502	21,426.00	22,589.00	6,237.90	22,356.00	233.00	1.0%
Workers' Compensation		3601-3602	24,117.00	24,607.00	6,819.48	24,532.00	75.00	0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,733.00	8,504.00	3,144.82	8,923.00	(419.00)	-4.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			535,300.00	539,062.00	142,175.39	540,746.00	(1,684.00)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	31,423.00	50,816.95	67,111.20	61,313.52	(10,496.57)	-20.7%
Materials and Supplies		4300	258,984.00	425,702.17	121,154.22	478,416.45	(52,714.28)	-12.4%
Noncapitalized Equipment		4400	250.00	800.00	2,294.11	4,716.00	(3,916.00)	-489.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			290,657.00	477,319.12	190,559.53	544,445.97	(67,126.85)	-14.1%
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	64,698.00	130,618.41	4,996.45	117,778.65	12,839.76	9.8%
Dues and Memberships		5300	1,175.00	1,175.00	200.00	1,175.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	10,450.00	10,450.00	10,450.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,500.00	87,357.57	11,983.03	70,271.75	17,085.82	19.6%
Transfers of Direct Costs		5710	23,062.00	40,325.04	0.00	38,026.42	2,298.62	5.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	192,335.00	221,534.38	67,712.96	253,748.18	(32,213.80)	-14.5%
Communications		5900	1,150.00	750.00	268.25	750.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			311,920.00	492,210.40	95,610.69	492,200.00	10.40	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	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%
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	3,350.00	3,350.00	0.00	3,350.00	0.00	0.0%
Other Debt Service - Principal		7439	20,226.00	20,226.00	0.00	20,226.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			23,576.00	23,576.00	0.00	23,576.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	41,182.00	54,843.36	0.00	50,622.36	4,221.00	7.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			41,182.00	54,843.36	0.00	50,622.36	4,221.00	7.7%
TOTAL, EXPENDITURES			3,214,620.00	3,675,575.88	1,024,284.71	3,699,690.33	(24,114.45)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	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	396,767.00	467,679.41	0.00	481,297.00	13,617.59	2.9%
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			396,767.00	467,679.41	0.00	481,297.00	13,617.59	2.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			296,767.00	367,679.41	0.00	381,297.00	(13,617.59)	3.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	7,514,199.00	7,522,732.00	1,131,022.50	8,046,581.65	523,849.65	7.0%
2) Federal Revenue		8100-8299	1,168,750.00	1,313,182.81	2,468.99	1,305,470.07	(7,712.74)	-0.6%
3) Other State Revenue		8300-8599	3,091,590.00	3,051,252.00	902,582.09	3,041,364.57	(9,887.43)	-0.3%
4) Other Local Revenue		8600-8799	444,003.00	462,164.00	87,308.27	533,819.25	71,655.25	15.5%
5) TOTAL, REVENUES			12,218,542.00	12,349,330.81	2,123,381.85	12,927,235.54		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,825,202.00	6,959,470.00	1,949,573.11	6,934,636.00	24,834.00	0.4%
2) Classified Salaries		2000-2999	1,869,992.00	1,885,963.00	541,356.83	1,888,258.00	(2,295.00)	-0.1%
3) Employee Benefits		3000-3999	2,424,696.00	2,445,571.00	595,982.87	2,419,477.00	26,094.00	1.1%
4) Books and Supplies		4000-4999	443,657.00	641,619.12	242,914.53	703,030.97	(61,411.85)	-9.6%
5) Services and Other Operating Expenditures		5000-5999	1,426,108.00	1,508,295.36	436,161.66	1,389,253.58	119,041.78	7.9%
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	72,248.00	72,248.00	16,223.44	72,248.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,214.00)	(38,545.00)	0.00	(38,545.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			13,048,689.00	13,474,621.48	3,782,212.44	13,368,358.55		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(830,147.00)	(1,125,290.67)	(1,658,830.59)	(441,123.01)		
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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	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			(100,000.00)	(100,000.00)	0.00	(100,000.00)		

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)			(930,147.00)	(1,225,290.67)	(1,658,830.59)	(541,123.01)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,306,756.84	3,306,756.84		3,306,756.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,306,756.84	3,306,756.84		3,306,756.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,306,756.84	3,306,756.84		3,306,756.84		
2) Ending Balance, June 30 (E + F1e)			2,376,609.84	2,081,466.17		2,765,633.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
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	237,124.68	0.02		54,560.59		
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	2,136,985.16	2,078,966.15		2,708,573.24		
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	5,808,846.00	5,828,156.00	936,312.00	6,297,149.00	468,993.00	8.0%
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	31,865.00	31,899.00	0.00	31,503.00	(396.00)	-1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,415,168.00	2,415,168.00	0.00	2,447,355.00	32,187.00	1.3%
Unsecured Roll Taxes		8042	188,892.00	181,549.00	186,128.74	200,654.00	19,105.00	10.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	(4,689.00)	0.00	0.00	4,689.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	(958,675.00)	(958,675.00)	0.00	(958,675.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	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	175.29	87.65	87.65	New
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			7,486,096.00	7,493,408.00	1,122,616.03	8,018,073.65	524,665.65	7.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(189,196.00)	(192,528.00)	0.00	(189,196.00)	3,332.00	-1.7%
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	189,196.00	192,528.00	0.00	189,196.00	(3,332.00)	-1.7%
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	28,103.00	29,324.00	8,406.47	28,508.00	(816.00)	-2.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	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			7,514,199.00	7,522,732.00	1,131,022.50	8,046,581.65	523,849.65	7.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	292,591.00	293,752.00	0.00	293,752.00	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%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	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	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/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	228,039.00	295,878.79	789.27	285,901.79	(9,977.00)	-3.4%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	480,241.00	489,153.29	0.00	488,938.75	(214.54)	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	74,264.00	121,006.27	0.00	123,390.07	2,383.80	2.0%
NCLB: Title III, Immigration 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	78,698.00	89,244.46	0.00	89,244.46	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	14,917.00	14,010.00	0.00	14,010.00	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	10,138.00	1,679.72	10,233.00	95.00	0.9%
TOTAL, FEDERAL REVENUE			1,168,750.00	1,313,182.81	2,468.99	1,305,470.07	(7,712.74)	-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	333,874.00	333,874.00	93,485.00	333,874.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	425,555.00	425,496.00	85,099.00	425,496.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	10,855.00	10,855.00	3,040.00	10,855.00	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	393,057.00	363,070.00	98,264.00	361,998.00	(1,072.00)	-0.3%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	43,736.00	43,736.00	912.00	912.00	(42,824.00)	-97.9%
Lottery - Unrestricted and Instructional Materia		8560	247,495.00	260,781.00	25,874.68	284,772.57	23,991.57	9.2%
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	292,241.00	292,241.00	116,901.41	292,241.00	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	2,479.00	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%

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)
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	1,342,298.00	1,321,199.00	479,006.00	1,331,216.00	10,017.00	0.8%
TOTAL, OTHER STATE REVENUE			3,091,590.00	3,051,252.00	902,582.09	3,041,364.57	(9,887.43)	-0.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	100,000.00	100,000.00	0.00	100,000.00	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	5,000.00	5,000.00	2,033.16	10,000.00	5,000.00	100.0%
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	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	51,522.00	51,522.00	10,304.00	67,273.00	15,751.00	30.6%
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	87.65	87.65	New
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	8,027.00	22,527.00	22,939.11	73,343.60	50,816.60	225.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	279,454.00	283,115.00	52,032.00	283,115.00	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%

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)
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			444,003.00	462,164.00	87,308.27	533,819.25	71,655.25	15.5%
TOTAL, REVENUES			12,218,542.00	12,349,330.81	2,123,381.85	12,927,235.54	577,904.73	4.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,416,587.00	5,531,523.00	1,474,145.19	5,479,301.00	52,222.00	0.9%
Certificated Pupil Support Salaries		1200	464,407.00	495,572.00	148,854.64	528,944.00	(33,372.00)	-6.7%
Certificated Supervisors' and Administrators' Salaries		1300	802,308.00	792,620.00	299,568.23	789,586.00	3,034.00	0.4%
Other Certificated Salaries		1900	141,900.00	139,755.00	27,005.05	136,805.00	2,950.00	2.1%
TOTAL, CERTIFICATED SALARIES			6,825,202.00	6,959,470.00	1,949,573.11	6,934,636.00	24,834.00	0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	271,192.00	249,047.00	55,727.84	243,275.00	5,772.00	2.3%
Classified Support Salaries		2200	794,686.00	789,360.00	255,635.79	750,415.00	38,945.00	4.9%
Classified Supervisors' and Administrators' Salaries		2300	157,615.00	161,779.00	53,926.36	224,721.00	(62,942.00)	-38.9%
Clerical, Technical and Office Salaries		2400	480,505.00	484,015.00	132,612.20	484,036.00	(21.00)	0.0%
Other Classified Salaries		2900	165,994.00	201,762.00	43,454.64	185,811.00	15,951.00	7.9%
TOTAL, CLASSIFIED SALARIES			1,869,992.00	1,885,963.00	541,356.83	1,888,258.00	(2,295.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	545,650.00	553,949.00	153,208.79	552,247.00	1,702.00	0.3%
PERS		3201-3202	229,516.00	235,704.00	60,334.72	227,554.00	8,150.00	3.5%
OASDI/Medicare/Alternative		3301-3302	243,848.00	254,923.00	68,322.59	244,251.00	10,672.00	4.2%
Health and Welfare Benefits		3401-3402	982,522.00	966,090.00	246,867.30	964,013.00	2,077.00	0.2%
Unemployment Insurance		3501-3502	95,916.00	97,932.00	25,816.13	96,894.00	1,038.00	1.1%
Workers' Compensation		3601-3602	105,292.00	106,718.00	28,171.46	105,769.00	949.00	0.9%
OPEB, Allocated		3701-3702	106,939.00	114,021.00	23,363.03	114,021.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	28,103.00	29,324.00	8,406.47	27,818.00	1,506.00	5.1%
Other Employee Benefits		3901-3902	86,910.00	86,910.00	(18,507.62)	86,910.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,424,696.00	2,445,571.00	595,982.87	2,419,477.00	26,094.00	1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	81,423.00	100,816.95	67,111.20	111,848.52	(11,031.57)	-10.9%
Materials and Supplies		4300	360,984.00	537,502.17	168,554.28	578,166.45	(40,664.28)	-7.6%
Noncapitalized Equipment		4400	1,250.00	3,300.00	7,249.05	13,016.00	(9,716.00)	-294.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			443,657.00	641,619.12	242,914.53	703,030.97	(61,411.85)	-9.6%
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	82,198.00	146,678.41	9,758.94	140,278.65	6,399.76	4.4%
Dues and Memberships		5300	16,425.00	16,975.00	13,781.42	21,225.00	(4,250.00)	-25.0%
Insurance		5400-5450	92,000.00	92,000.00	86,400.68	90,000.00	2,000.00	2.2%
Operations and Housekeeping Services		5500	617,500.00	542,950.00	149,629.53	543,250.00	(300.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,500.00	101,257.57	29,966.40	92,476.75	8,780.82	8.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	551,335.00	582,684.38	138,803.61	471,273.18	111,411.20	19.1%
Communications		5900	26,150.00	25,750.00	7,821.08	30,750.00	(5,000.00)	-19.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,426,108.00	1,508,295.36	436,161.66	1,389,253.58	119,041.78	7.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	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%
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	6,004.00	6,004.00	1,164.61	6,004.00	0.00	0.0%
Other Debt Service - Principal		7439	66,244.00	66,244.00	15,058.83	66,244.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			72,248.00	72,248.00	16,223.44	72,248.00	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	(13,214.00)	(38,545.00)	0.00	(38,545.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,214.00)	(38,545.00)	0.00	(38,545.00)	0.00	0.0%
TOTAL, EXPENDITURES			13,048,689.00	13,474,621.48	3,782,212.44	13,368,358.55	106,262.93	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	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	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)			(100,000.00)	(100,000.00)	0.00	(100,000.00)	0.00	0.0%

Resource	Description	2012-13 Projected Year Totals
6500	Special Education	54,560.59
Total, Restricted Balance		54,560.59

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	979.09	979.09	950.00	979.09	0.00	0%
2. Special Education	20.67	20.67	20.00	20.67	0.00	0%
HIGH SCHOOL						
3. General Education	541.77	511.56	510.00	511.56	0.00	0%
4. Special Education	15.67	15.67	15.00	15.67	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.22	0.22	0.20	0.22	0.00	0%
6. Special Education	5.43	5.43	5.40	5.43	0.00	0%
7. TOTAL, K-12 ADA	1,562.85	1,532.64	1,500.60	1,532.64	0.00	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)	1,562.85	1,532.64	1,500.60	1,532.64	0.00	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	0.00	0.00	0.00	0.00	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)	0.00	0.00	0.00	0.00	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	6,486.05	6,486.05	6,486.05
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	6,698.05	6,698.05	6,698.05
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,698.05	6,698.05	6,698.05
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	0.00	0.00	0.00
c. Revenue Limit ADA	0033	1,562.85	1,562.85	1,532.64
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	10,468,047.44	10,468,047.44	10,265,699.35
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	10,468,047.44	10,468,047.44	10,265,699.35
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.71186	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	8,136,603.91	7,451,784.25	7,979,322.79
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	95,042.00	96,803.00	96,051.00
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	28,103.00	29,324.00	28,508.00
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)	- - -	66,939.00	67,479.00	67,543.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	8,203,542.91	7,519,263.25	8,046,865.79

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	1,677,250.00	1,665,252.00	1,720,837.00
26. Miscellaneous Funds	0588	0.00	0.00	87.65
27. Community Redevelopment Funds	0589, 0721	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	1,677,250.00	1,665,252.00	1,720,924.65
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	6,526,292.91	5,854,011.25	6,325,941.14
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	28,229.97	25,855.65	28,792.28
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	- - -	(689,216.94)	0.40	0.14
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	(717,446.91)	(25,855.25)	(28,792.14)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	- - -	5,808,846.00	5,828,156.00	6,297,149.00

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	19,059.00	19,059.00	19,059.00
44. California High School Exit Exam	9002	56,432.00	58,291.00	58,290.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	58,291.00	56,432.00	56,432.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

	Res.	OBJ.	BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
BEGINNING CASH				**216,796.13**	**1,734,649.25**	**1,950,443.60**	**1,803,931.34**	**1,525,806.21**	**1,497,715.23**	**2,129,833.26**	**2,710,578.99**	**2,310,847.44**	**1,515,005.48**	**1,474,914.47**	**577,204.71**		
RECEIPTS																	
				0.00%	1.53%	9.65%	3.69%	6.82%	6.82%	13.18%	4.13%	0.00%	2.06%	0.00%	27.65%	75.53%	24.47%
State Aid - Rev Limit	0000	8011	6,297,149.00	0.00	96,504.00	607,676.00	232,132.00	429,572.00	429,572.00	829,706.00	260,000.00	0.00	130,000.00	0.00	1,741,103.00	4,756,265.00	1,540,884.00
				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%	100.00%
State Aid - Prior Year	0000	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	0.00
				0.01%	0.00%	0.00%	10.82%	0.00%	47.58%	0.00%	0.00%	0.00%	36.56%	0.00%	5.04%	100.00%	0.00%
Local Property Taxes	0000	80??	1,720,924.65	175.29	0.00	0.00	186,128.74	0.00	818,774.10	0.00	0.00	0.00	629,156.99	0.00	86,689.53	1,720,924.65	0.00
				5.29%	6.55%	8.71%	8.93%	8.98%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	7.53%	100.00%	0.00%
Other Non Revenue	0000	8092	28,508.00	1,509.48	1,867.66	2,482.20	2,547.13	2,561.08	2,565.72	2,565.72	2,565.72	2,565.72	2,565.72	2,565.72	2,146.13	28,508.00	0.00
TOTAL REVENUE LIMIT SOURCES 8010-8099			**8,046,581.65**	**1,684.77**	**98,371.66**	**610,158.20**	**420,807.87**	**432,133.08**	**1,250,911.82**	**832,271.72**	**262,565.72**	**2,565.72**	**761,722.71**	**2,565.72**	**1,829,938.66**	**6,505,697.65**	**1,540,884.00**
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	50.00%	50.00%
Special Ed-IDEA	3310	8181	293,752.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	146,876.02	0.00	0.00	0.00	0.00	146,876.02	146,875.98
				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%	100.00%
All Other Federal	0000	8290	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	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.13%	0.00%	29.04%	0.00%	0.00%	44.18%	98.36%	1.64%
Title I, Part A	3010	8290	488,938.75	0.00	0.00	0.00	0.00	0.00	0.00	122,888.81	0.00	142,008.24	0.00	0.00	216,017.08	480,914.12	8,024.63
				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%	100.00%
Title I, Part A, ARRA	3011	8290	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	0.00
				0.00%	0.00%	0.00%	0.00%	0.10%	6.59%	8.78%	17.97%	11.94%	0.00%	9.41%	35.36%	90.16%	9.84%
Migrant Education	3060	8290	193,703.00	0.00	0.00	0.00	0.00	202.41	12,773.59	17,004.97	34,802.59	23,125.18	0.00	18,228.36	68,498.03	174,635.12	19,067.88
				0.00%	0.00%	0.00%	0.00%	54.86%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	54.86%	45.14%
Migrant-Summer	3061	8290	90,163.00	0.00	0.00	0.00	0.00	49,463.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,463.40	40,699.60
				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%	100.00%
Title I, PI Schools	3178	8290	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	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%	100.00%
State Fiscal Stabilization	3200	8290	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	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%	100.00%
Education Jobs Fund	3205	8290	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	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	21.49%	21.49%	78.51%
Carl Perkins	3550	8290	14,010.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,011.23	3,011.23	10,998.77
				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%	100.00%
Drug Free School	3710	8290	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	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	41.53%	41.53%	58.47%
Title II, Part A	4035	8290	123,390.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,237.95	51,237.95	72,152.12
				0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Title II, Part A (Admin Tr)	4036	8290	919.57	0.00	0.00	0.00	0.00	0.00	919.57	0.00	0.00	0.00	0.00	0.00	0.00	919.57	0.00
				0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Title II, Part D	4045	8290	789.27	0.00	0.00	789.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	789.27	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Title II, Part D (ARRA)	4047	8290	326.95	0.00	0.00	0.00	0.00	0.00	326.95	0.00	0.00	0.00	0.00	0.00	0.00	326.95	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%	100.00%
Title V	4110	8290	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	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%	100.00%
Title III, Immigrant	4201	8290	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	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	7.71%	0.00%	0.00%	31.09%	0.00%	0.00%	51.69%	90.50%	9.50%
Title III, LEP	4203	8290	89,244.46	0.00	0.00	0.00	0.00	0.00	6,882.30	0.00	0.00	27,750.21	0.00	0.00	46,130.89	80,763.40	8,481.06
				70.06%	24.57%	0.00%	0.00%	5.37%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Medi-Cal LEA Billing	5640	8290	1,775.00	1,243.57	436.15	0.00	0.00	95.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,775.03	(0.03)
				0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	75.00%	25.00%
Gear Up	5819	8290	8,458.00	0.00	0.00	0.00	0.00	0.00	2,114.50	0.00	0.00	2,114.50	0.00	0.00	2,114.50	6,343.50	2,114.50
				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%	100.00%
		8290	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	0.00
TOTAL FEDERAL 8100-8299			**1,305,470.07**	**1,243.57**	**436.15**	**789.27**	**0.00**	**49,761.12**	**23,016.91**	**139,893.78**	**181,678.61**	**194,998.13**	**0.00**	**18,228.36**	**387,009.68**	**997,055.57**	**308,414.50**

	Res.	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS (CONT'D)																	
	Resrce			0.00%	0.00%	0.00%	20.00%	0.00%	20.00%	20.00%	0.00%	0.00%	20.00%	20.00%	0.00%	100.00%	0.00%
Economic Impact Aid	7090	8311	234,023.00	0.00	0.00	0.00	46,805.00	0.00	46,804.60	46,804.60	0.00	0.00	46,804.60	46,804.20	0.00	234,023.00	0.00
				0.00%	0.00%	0.00%	20.00%	0.00%	20.00%	20.00%	0.00%	0.00%	20.00%	20.00%	0.00%	100.00%	0.00%
Economic Impact Aid	7091	8311	191,473.00	0.00	0.00	0.00	38,294.00	0.00	38,294.60	38,294.60	0.00	0.00	38,294.60	38,295.20	0.00	191,473.00	0.00
				0.00%	0.00%	19.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	0.00%	18.00%	9.00%	100.00%	0.00%
Regular Transportation	7230	8311	333,874.00	0.00	0.00	63,436.00	30,049.00	30,049.00	30,048.66	30,048.66	30,048.66	30,048.66	0.00	60,097.32	30,048.04	333,874.00	0.00
				0.00%	0.00%	19.01%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	0.00%	18.00%	9.00%	100.00%	0.00%
Sp Ed Transportation	7240	8311	10,855.00	0.00	0.00	2,063.00	977.00	977.00	976.95	976.95	976.95	976.95	0.00	1,953.90	976.30	10,855.00	0.00
				0.00%	0.00%	0.00%	27.14%	0.00%	0.00%	0.00%	30.00%	0.00%	0.00%	0.00%	0.00%	57.14%	42.86%
K-3 CSR	1300	8434	361,998.00	0.00	0.00	0.00	98,264.00	0.00	0.00	0.00	108,599.40	0.00	0.00	0.00	0.00	206,863.40	155,134.60
				0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Mandated Costs	0000	8550	912.00	0.00	0.00	912.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	912.00	0.00
				0.00%	0.00%	0.00%	3.08%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	53.08%	46.92%
Unrestricted Lotto	1100	8560	214,633.00	0.00	0.00	0.00	6,618.11	0.00	0.00	53,658.25	0.00	0.00	53,658.25	0.00	0.00	113,934.61	100,698.39
				0.00%	0.00%	0.00%	27.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	27.45%	72.55%
Restricted Lottery	6300	8560	70,139.57	0.00	0.00	0.00	19,256.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,256.57	50,883.00
	Dept			0.00%	10.01%	0.00%	18.04%	9.02%	9.02%	9.02%	9.02%	0.00%	18.04%	9.02%	8.81%	100.00%	0.00%
All Other State	0000	8590	1,419.00	0.00	142.00	0.00	256.00	128.00	128.00	128.00	128.00	0.00	256.00	128.00	125.00	1,419.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Deferred Maintenance	6205	8590	387,259.00	0.00	0.00	0.00	0.00	0.00	0.00	387,259.00	0.00	0.00	0.00	0.00	0.00	387,259.00	0.00
				0.00%	10.00%	0.00%	18.00%	9.00%	9.00%	18.00%	9.00%	0.00%	18.00%	9.00%	9.00%	463.00%	0.00%
Phys Ed TIP	6258	8590	88,053.00	0.00	8,806.00	0.00	15,849.00	7,925.00	7,925.00	7,925.00	7,925.00	0.00	15,850.00	7,925.00	7,923.00	88,053.00	0.00
				0.00%	10.00%	0.00%	18.00%	9.00%	9.00%	9.00%	9.00%	0.00%	18.00%	9.00%	8.99%	100.00%	0.00%
CBET	6285	8590	19,018.00	0.00	1,902.00	0.00	3,423.00	1,712.00	1,712.00	1,712.00	1,712.00	0.00	3,424.00	1,712.00	1,709.00	19,018.00	0.00
				0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
CalWORKs	6370	8590	14,552.00	0.00	0.00	14,552.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,552.00	0.00
				31.33%	17.82%	13.53%	5.17%	9.56%	9.56%	18.47%	1.00%	0.00%	0.00%	0.00%	-6.45%	100.00%	0.00%
Adult Ed (Regular)	6390	8590	159,404.00	49,936.00	28,403.00	21,567.00	8,239.00	15,246.00	15,246.00	29,448.00	1,594.04	0.00	0.00	0.00	(10,275.04)	159,404.00	0.00
				0.00%	53.13%	0.00%	9.38%	4.69%	4.69%	4.69%	4.69%	0.00%	9.38%	4.69%	4.68%	100.00%	0.00%
Safe Schools	6405	8590	30,933.00	0.00	16,434.00	0.00	2,900.00	1,450.00	1,450.00	1,450.00	1,450.00	0.00	2,900.00	1,450.00	1,449.00	30,933.00	0.00
				0.00%	10.00%	0.00%	18.01%	9.00%	9.00%	9.00%	9.00%	0.00%	18.00%	9.00%	9.00%	100.00%	0.00%
Art & Music Block Grant	6760	8590	26,068.00	0.00	2,606.00	0.00	4,694.00	2,347.00	2,346.00	2,346.00	2,346.00	0.00	4,692.00	2,346.00	2,345.00	26,068.00	0.00
				0.00%	10.00%	0.00%	18.00%	9.00%	9.00%	9.00%	9.00%	0.00%	18.00%	9.00%	8.99%	100.00%	0.00%
CAHSEE Int Instruct	7055	8590	15,299.00	0.00	1,530.00	0.00	2,754.00	1,377.00	1,377.00	1,377.00	1,377.00	0.00	2,754.00	1,377.00	1,376.00	15,299.00	0.00
				0.00%	10.00%	0.00%	18.00%	9.00%	9.00%	9.00%	9.00%	0.00%	18.00%	9.00%	9.00%	100.00%	0.00%
Supp Counseling	7080	8590	66,601.00	0.00	6,660.00	0.00	11,988.00	5,994.00	5,994.00	5,994.00	5,994.00	0.00	11,988.00	5,994.00	5,995.00	66,601.00	0.00
				32.44%	16.78%	12.73%	4.86%	9.00%	9.00%	17.38%	1.00%	0.00%	6.00%	2.00%	-11.21%	100.00%	0.00%
Gifted and Talented Ed	7140	8590	10,695.00	3,469.00	1,795.00	1,362.00	520.00	963.00	963.00	1,859.00	106.95	0.00	641.70	213.90	(1,198.55)	10,695.00	0.00
				0.00%	0.00%	19.00%	9.00%	9.00%	9.00%	9.66%	9.00%	0.00%	18.00%	9.00%	8.34%	100.00%	0.00%
Instructional Materials	7156	8590	98,355.00	0.00	0.00	18,688.00	8,852.00	8,852.00	8,852.03	9,497.16	8,852.03	0.00	17,704.06	8,852.03	8,205.69	98,355.00	0.00
				0.00%	9.99%	0.00%	17.99%	9.00%	9.00%	9.00%	9.00%	0.00%	17.99%	9.00%	9.06%	100.00%	0.00%
Peer Assistance Review	7271	8590	8,249.00	0.00	824.00	0.00	1,484.00	742.00	742.00	742.00	742.00	0.00	1,484.00	742.00	747.00	8,249.00	0.00
				0.00%	10.00%	0.00%	18.01%	9.01%	9.01%	9.01%	9.01%	0.00%	18.01%	9.01%	8.94%	100.00%	0.00%
SB472 Training	7294	8590	16,034.00	0.00	1,604.00	0.00	2,888.00	1,444.00	1,444.00	1,444.00	1,444.00	0.00	2,888.00	1,444.00	1,434.00	16,034.00	0.00
				0.00%	9.98%	0.00%	17.98%	8.99%	8.99%	8.99%	8.99%	0.00%	17.98%	8.99%	9.09%	100.00%	0.00%
Principal Training	7325	8590	4,849.00	0.00	484.00	0.00	872.00	436.00	436.00	436.00	436.00	0.00	872.00	436.00	441.00	4,849.00	0.00
				0.00%	10.00%	0.00%	18.00%	9.00%	9.00%	9.00%	9.00%	0.00%	18.00%	9.00%	8.99%	100.00%	0.00%
Pupil Retention Block	7390	8590	52,197.00	0.00	5,220.00	0.00	9,396.00	4,698.00	4,698.00	4,698.00	4,698.00	0.00	9,396.00	4,698.00	4,695.00	52,197.00	0.00
				0.00%	10.00%	0.00%	18.00%	9.00%	9.00%	9.00%	9.00%	0.00%	18.00%	9.00%	9.02%	100.00%	0.00%
Prof. Develop. Block	7393	8590	20,104.00	0.00	2,010.00	0.00	3,618.00	1,809.00	1,809.00	1,809.00	1,809.00	0.00	3,618.00	1,809.00	1,813.00	20,104.00	0.00
				0.00%	10.00%	0.00%	18.00%	9.00%	9.00%	9.00%	9.00%	0.00%	18.00%	9.00%	9.00%	100.00%	0.00%
School Library Imp Block	7395	8590	119,650.00	0.00	11,966.00	0.00	21,538.00	10,769.00	10,769.00	10,769.00	10,769.00	0.00	21,538.00	10,769.00	10,763.00	119,650.00	0.00
				57.67%	16.77%	12.73%	4.86%	9.00%	9.00%	17.38%	1.00%	0.00%	6.00%	2.00%	-36.42%	100.00%	0.00%
Supp Hourly Attendance	8311	8590	133,781.00	77,158.00	22,432.00	17,032.00	6,506.00	12,040.00	12,040.00	23,255.00	1,337.81	0.00	8,026.86	2,675.62	(48,722.29)	133,781.00	0.00
	Res			0.00%	0.00%	65.00%	0.00%	0.00%	0.00%	0.00%	0.00%	35.00%	0.00%	0.00%	0.00%	100.00%	0.00%
ASES - Finley	6010	8590	155,268.00	0.00	0.00	100,924.20	0.00	0.00	0.00	0.00	0.00	54,343.80	0.00	0.00	0.00	155,268.00	0.00
				0.00%	0.00%	0.00%	11.66%	0.00%	15.91%	0.00%	0.00%	0.00%	30.00%	0.00%	25.00%	82.58%	17.42%
ASES - HMS	6010	8590	136,973.00	0.00	0.00	0.00	15,977.21	0.00	21,793.52	0.00	0.00	0.00	41,091.90	0.00	34,243.25	113,105.88	23,867.12
				0.00%	0.00%	138.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-38.44%	100.00%	0.00%
Sp Ed Mental Health	6512	8590	40,919.00	0.00	0.00	56,647.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(15,728.00)	40,919.00	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%	0.00%	100.00%
Tobacco Use Prevention	6660	8590	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	0.00
				0.00%	0.00%	0.00%	0.00%	75.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	100.00%	0.00%
Ag Incentive	7010	8590	17,777.00	0.00	0.00	0.00	0.00	13,333.00	0.00	0.00	0.00	0.00	4,444.00	0.00	0.00	17,777.00	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%	0.00%	100.00%
		8590	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	0.00
TOTAL OTHER STATE		**8500-**	**3,041,364.57**	**130,563.00**	**112,818.00**	**297,183.20**	**362,017.89**	**122,291.00**	**215,849.36**	**661,931.22**	**192,345.84**	**85,369.41**	**292,325.97**	**199,722.17**	**38,364.40**	**2,710,781.46**	**330,583.11**

	Res.	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS (CONT'D)																	
				0.00%	0.00%	0.00%	0.00%	450.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Community RDA Funds	9140	8625	100,000.00	0.00	0.00	0.00	0.00	450,000.00	100,000.00	0.00	0.00	0.00	0.00	0.00	(450,000.00)	100,000.00	0.00
				0.00%	0.00%	0.00%	20.33%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	70.33%	29.67%
Interest	0000	8660	10,000.00	0.00	0.00	0.00	2,033.16	0.00	0.00	2,500.00	0.00	0.00	2,500.00	0.00	0.00	7,033.16	2,966.84
				0.00%	0.00%	0.00%	15.32%	0.00%	0.00%	0.00%	25.00%	0.00%	25.00%	0.00%	0.00%	65.32%	34.68%
Regional Occup Prog	0000	8677	67,273.00	0.00	0.00	0.00	10,304.00	0.00	0.00	0.00	16,818.25	0.00	16,818.25	0.00	0.00	43,940.50	23,332.50
				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%	100.00%
Misc. Funds (Non RL)	0000	8691	87.65	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	87.65
				3.71%	0.15%	95.18%	1.19%	54.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	154.94%	-54.94%
All Other Local Rev	0000	8699	4,500.00	166.96	6.91	4,282.91	53.63	2,461.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,972.17	(2,472.17)
				0.00%	100.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.02%	-0.02%
College Beg in Kinder	0000	8699	1,297.00	0.00	1,297.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,297.27	(0.27)
				0.00%	0.00%	0.00%	180580000000.00%	900000000.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	181480000000.00%	-181479999900.00%
Library Damages Acct	0000	8699	0.00	0.00	0.00	0.00	1,805.80	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,814.80	(1,814.80)
				0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Driver's Ed Training	0000	8699	800.00	0.00	0.00	0.00	0.00	800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00	0.00
				0.00%	97.80%	0.59%	1.18%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.43%	100.00%	0.00%
Transportation	7230	8699	5,100.00	0.00	4,988.00	30.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.00	5,100.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Maintenance IID Grant	8150	8699	32,749.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,749.00	0.00	0.00	0.00	0.00	32,749.00	0.00
				0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Ag Donation Fund	9010	8699	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00
				0.00%	0.00%	0.00%	1.31%	0.00%	0.00%	0.00%	98.69%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Microsoft Vouchers	9155	8699	18,897.60	0.00	0.00	0.00	247.63	0.00	0.00	0.00	18,649.97	0.00	0.00	0.00	0.00	18,897.60	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%	100.00%
Microsoft Govt Entities	9156	8699	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	0.00
				0.00%	1.89%	11.93%	4.56%	8.43%	9.00%	26.50%	0.00%	0.00%	1.10%	2.69%	0.00%	66.10%	33.90%
Special Ed -State	6500	8792	283,115.00	0.00	5,363.00	33,769.00	12,900.00	23,872.00	25,480.35	75,025.48	0.00	0.00	3,114.27	7,615.79	0.00	187,139.88	95,975.12
TOTAL OTHER LOCAL		**8600-**	**533,819.25**	**166.96**	**11,655.18**	**48,081.91**	**27,404.22**	**477,142.76**	**125,480.35**	**77,525.48**	**68,217.22**	**0.00**	**22,432.52**	**7,615.79**	**(449,978.00)**	**415,744.38**	**118,074.87**
INTERFUND TRANSFERS 8910-8929			**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%** **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**
TRAN BORROWING 8910-8929			**TRAN Borrow 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**	**0.00**
GRAND TOTAL RECEIPTS			**12,927,235.54**	**133,658.30**	**223,280.99**	**956,212.58**	**810,229.98**	**1,081,327.96**	**1,615,258.44**	**1,711,622.19**	**704,807.39**	**282,933.26**	**1,076,481.19**	**228,132.05**	**1,805,334.74**	**10,629,279.06**	**2,297,956.48**

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
DISBURSEMENTS																
			2.20%	8.54%	8.57%	8.80%	8.82%	8.85%	8.83%	9.31%	8.96%	9.02%	9.15%	8.41%	99.47%	0.53%
Certificated Salaries	1000	6,934,636.00	152,835.45	592,342.68	594,475.56	609,919.42	611,831.00	613,541.09	612,213.62	645,567.09	621,434.58	625,561.65	634,584.06	583,253.20	6,897,559.41	37,076.59
			5.53%	5.85%	8.39%	8.90%	9.91%	8.16%	7.93%	9.69%	9.00%	9.08%	9.11%	8.00%	99.55%	0.45%
Classified Salaries	2000	1,888,258.00	104,362.47	110,440.67	158,465.42	168,088.27	187,157.95	154,030.04	149,778.34	182,886.99	169,867.29	171,487.85	172,113.13	151,060.64	1,879,739.07	8,518.93
			3.25%	6.56%	7.28%	7.54%	7.44%	7.58%	7.51%	7.82%	7.56%	7.62%	9.44%	20.29%	99.90%	0.10%
Benefits	3000	2,419,477.00	78,718.53	158,795.20	176,115.27	182,353.87	180,079.61	183,480.26	181,769.55	189,170.55	182,975.11	184,354.14	228,341.06	490,837.68	2,416,990.83	2,486.17
			0.49%	14.41%	13.16%	6.50%	10.31%	5.50%	5.50%	6.50%	9.00%	7.00%	6.50%	7.50%	92.36%	7.64%
Supplies	4000	703,030.97	3,435.22	101,273.73	92,532.02	45,673.56	72,461.94	38,666.70	38,666.70	45,697.01	63,272.79	49,212.17	45,697.01	52,727.32	649,316.18	53,714.79
			9.50%	6.41%	8.34%	7.14%	5.86%	8.00%	8.50%	6.00%	6.00%	4.00%	6.00%	7.50%	83.25%	16.75%
Services/Other Operating	5000	1,389,253.58	131,993.68	89,063.83	115,868.78	99,235.37	81,392.94	111,140.29	118,086.55	83,355.21	83,355.21	55,570.14	83,355.21	104,194.02	1,156,611.25	232,642.33
Subtotal for SACS Reporting Object Codes 4000-5999		2,092,284.55	135,428.90	190,337.56	208,400.80	144,908.93	153,854.88	149,806.99	156,753.26	129,052.23	146,628.00	104,782.31	129,052.23	156,921.34	1,805,927.43	286,357.12
			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%	100.00%
Capital Outlay	6000	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	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%
Interfund Costs	7350	(38,545.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(38,545.00)	(38,545.00)	0.00
			5.48%	5.06%	4.64%	4.22%	3.79%	3.36%	5.09%	5.08%	4.82%	4.31%	7.83%	35.83%	89.50%	10.50%
Debt Service - Interest	7438	6,004.00	328.88	303.84	278.63	253.26	227.72	202.00	305.45	304.71	289.26	258.80	470.21	2,151.12	5,373.87	630.13
			5.63%	5.66%	5.70%	5.74%	5.78%	5.82%	5.30%	5.30%	5.34%	5.41%	10.92%	29.93%	96.53%	3.47%
Debt Service - Principal	7439	66,244.00	3,726.98	3,752.02	3,777.23	3,802.60	3,828.14	3,853.86	3,510.10	3,511.23	3,534.82	3,581.32	7,234.97	19,829.81	63,943.08	2,300.92
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%
Interfund Transfers Out	7619	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00
TOTAL DISBURSEMENTS		**13,468,358.55**	**475,401.21**	**1,055,971.97**	**1,141,512.91**	**1,109,326.35**	**1,136,979.30**	**1,104,914.25**	**1,104,330.31**	**1,150,492.80**	**1,124,729.06**	**1,090,026.06**	**1,171,795.67**	**1,465,508.79**	**13,130,988.68**	**337,369.87**
NET INCOME		**(541,123.01)**	**(341,742.91)**	**(832,690.98)**	**(185,300.33)**	**(299,096.37)**	**(55,651.34)**	**510,344.19**	**607,291.87**	**(445,685.41)**	**(841,795.81)**	**(13,544.87)**	**(943,663.62)**	**339,825.95**		

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL	ACCRUALS
ESTIMATES ONLY																
Cash On Hand July 1st	9110	216,796.13	PRIOR YEAR ACTIVITY													
			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%	100.00%
Revolving Cash	9130	2,500.00	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	2,500.00
			57.97%	32.98%	1.33%	2.01%	0.28%	2.89%	0.00%	0.00%	0.00%	0.00%	0.00%	2.54%	100.00%	0.00%
Accounts Receiveable	9200	3,312,183.79	1,920,180.99	1,092,286.56	43,952.73	66,600.29	9,284.57	95,819.98	0.00	0.00	0.00	0.00	0.00	84,058.67	3,312,183.79	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%
Due From Other Funds	9310	1,516.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,516.17	1,516.17	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%	100.00%
Stores	9320	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	0.00
			97.55%	1.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.32%	100.00%	0.00%
Accounts Payable	95XX	(82,114.46)	(80,100.46)	(931.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,082.50)	(82,114.46)	0.00
			-78154960000.00%	-58300040000.00%	-21292780000.00%	-26448830000.00%	2519570000.00%	25953857142.86%	25953857142.86%	25953857142.86%	25953857142.86%	25953857142.86%	25953857142.86%	25953900000.00%	2857.14%	-2757.14%
Health/Welfare Holding	9524	0.00	(78,154.96)	(58,300.04)	(21,292.78)	(26,448.83)	2,519.57	25,953.86	25,953.86	25,953.86	25,953.86	25,953.86	25,953.86	25,953.90	0.00	(0.00)
			82.20%	-17.87%	-17.68%	19.79%	-15.10%	0.00%	72.62%	-29.05%	-29.05%	72.62%	-29.05%	-9.43%	100.00%	0.00%
Unemployment Holding	9525	(41,311.72)	(33,958.65)	7,382.91	7,304.99	(8,174.92)	6,238.89		(30,000.00)	12,000.00	12,000.00	(30,000.00)	12,000.00	3,895.06	(41,311.72)	0.00
			31956600000.00%	80474000000.00%	88231300000.00%	-110053000000.00%	95173300000.00%	0.00%	-225000000000.00%	80000000000.00%	80000000000.00%	-225000000000.00%	80000000000.00%	24217800000.00%	0.00%	100.00%
Workers' Comp Holding	9526	0.00	3,195.66	8,047.40	8,823.13	(11,005.30)	9,517.33		(22,500.00)	8,000.00	8,000.00	(22,500.00)	8,000.00	2,421.78	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%	0.00%	100.00%
OPEB Retiree Benefits	9530	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	0.00
			-126.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Due To Other Funds	9610	(101,566.55)	128,433.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(230,000.00)	(101,566.55)	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%	100.00%	0.00%
Deferred Revenue	9650	(1,246.52)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,246.52)	(1,246.52)	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%	100.00%
Other Restatements	9795	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	0.00
TOTAL PRIOR YEAR		**3,306,756.84**	**1,859,596.03**	**1,048,485.33**	**38,788.07**	**20,971.24**	**27,560.36**	**121,773.84**	**(26,546.14)**	**45,953.86**	**45,953.86**	**(26,546.14)**	**45,953.86**	**(114,483.44)**		
ENDING CASH			**1,734,649.25**	**1,950,443.60**	**1,803,931.34**	**1,525,806.21**	**1,497,715.23**	**2,129,833.26**	**2,710,578.99**	**2,310,847.44**	**1,515,005.48**	**1,474,914.47**	**577,204.71**	**802,547.22**		

Beginning Fund Balance July 1st	3,306,756.84
Change in Fund Balance	(541,123.01)
Estimated Fund Balance June 30th	2,765,633.83

Estimated Cash @ 6/30/2013	802,547.22
Estimated Accounts Receivable @ 6/30/2013	2,297,956.48
Estimated Accounts Payable @ 6/30/2013	(337,369.87)
Estimated Other Assets/Stores @ 6/30/2013	0.00
Revolving Cash @ 6/30/2013	2,500.00
Estimated Ending Fund Balance @ 6/30/2013	2,765,633.83

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	7,857,385.65				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,698.05	2.00%	6,832.05	2.30%	6,989.05
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		0.00	0.00%	0.00	0.00%	0.00
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		1,532.64	-2.09%	1,500.60	-2.00%	1,470.60
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		10,265,699.35	-0.13%	10,252,174.23	0.25%	10,278,096.93
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		10,265,699.35	-0.13%	10,252,174.23	0.25%	10,278,096.93
g. Deficit Factor (Form RLI, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficited Revenue Limit (Line A1f times line A1g) (ID 0284)		7,979,322.79	-0.13%	7,968,809.99	0.25%	7,988,959.18
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		0.00	0.00%	0.00	0.00%	0.00
j. Revenue Limit Transfers (Objects 8091 and 8097)		(189,196.00)	2.00%	(192,980.00)	2.30%	(197,419.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		67,258.86	0.35%	67,494.77	-0.04%	67,470.36
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		7,857,385.65	-0.18%	7,843,324.76	0.20%	7,859,010.54
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,850,063.00	-17.74%	1,521,924.00	-0.24%	1,518,204.00
4. Other Local Revenues	8600-8799	83,957.65	-7.96%	77,273.00	0.00%	77,273.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(481,297.00)	2.30%	(492,367.00)	2.50%	(504,676.00)
6. Total (Sum lines A1l thru A5)		9,310,109.30	-3.87%	8,950,154.76	0.00%	8,949,811.54
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,654,685.00		5,594,169.00
b. Step & Column Adjustment				70,684.00		69,927.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(131,200.00)		(131,200.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,654,685.00	-1.07%	5,594,169.00	-1.10%	5,532,896.00
2. Classified Salaries						
a. Base Salaries				1,120,109.00		1,131,310.00
b. Step & Column Adjustment				11,201.00		11,313.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,120,109.00	1.00%	1,131,310.00	1.00%	1,142,623.00
3. Employee Benefits	3000-3999	1,878,731.00	0.37%	1,885,706.00	0.67%	1,898,387.00
4. Books and Supplies	4000-4999	158,585.00	2.30%	162,232.00	2.50%	166,288.00
5. Services and Other Operating Expenditures	5000-5999	897,053.58	2.30%	917,685.00	2.50%	940,627.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	48,672.00	2.30%	49,791.00	2.50%	51,036.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(89,167.36)	-25.74%	(66,218.00)	3.44%	(68,498.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,668,668.22	0.06%	9,674,675.00	-0.12%	9,663,359.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(358,558.92)		(724,520.24)		(713,547.46)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		3,069,632.16		2,711,073.24		1,986,553.00
2. Ending Fund Balance (Sum lines C and D1)		2,711,073.24		1,986,553.00		1,273,005.54
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,500.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,708,573.24		1,986,553.00		1,273,005.54
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,711,073.24		1,986,553.00		1,273,005.54

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,708,573.24		1,986,553.00		1,273,005.54
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,708,573.24		1,986,553.00		1,273,005.54

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Unrestricted Revenues: REVENUE LIMIT = assumes throughout that enrollment will decrease, with corresponding declines to ADA (2013-14 Funded ADA = 1500.60 and 2014-15 Funded ADA = 1470.60). For this reason, RL funded ADA assumes use of prior year ADA. COLA amounts (provided by SSC) = 2.00% in 2013-14 and 2.30% in 2014-15, with deficit of 22.272% in both years. COLAs were also added to the RL transfer to Sp Ed in both out years. GF UR FEDERAL REVENUE $0 throughout projection. GF UR OTHER STATE REVENUE decreases in Year 2 by roughly $328,000, which represents the loss of flexible Deferred Maintenance Critical Hardship Project costs (the 5th and final payment of these funds is scheduled to be paid by 2012-13). In 2014-15, the amount decreases again by approximately $3,700 in anticipation of lower lottery apportionment (due to declining enrollment). GF UR OTHER LOCAL REVENUE is showing a decline in Year 2 of the projection due to the fact that the approximately $6,700 in the current year are actual receipts that are not budgeted until received. Year 3 of the projection is projected to be flat. For UR GF OTHER FINANCING SOURCES, this amount reflects contributions to the two Restricted programs that require UR contributions, Transportation and Routine Maintenance. Years 2 and 3 were increased by the anticipated CPI (2.3% in 2013-14 and 2.5% in 2014-15 provided by SSC). Unrestricted Expenses: GF UR CERTIFICATED EXPENSES is first increased by the anticipated step/column movement in Year 1 and Year 2 by 1.25% (derived from historical average). The second change is an anticipated cut of approximately 2 certificated FTE per year to keep up with declining enrollment, as well as cuts to District revenues. GF UR CLASSIFIED EXPENSES are estimated to increase by an estimated 1.0%, due to step/column movement in both out years (based on historical average). GF UR EMPLOYEE BENEFITS reflect the changes in step/column, the anticipated reduction in Certificated FTE, as well as a 5% increase in H/W costs (of which the District pays half, or 2.5%). GF UR MATERIALS/SUPPLIES, PROFESSIONAL SERVICES, AND OTHER FINANCING/OTHER OUTGO EXPENDITURES were all increased by the anticipated consumer price index. The only decrease is in the Indirect Cost Recovery from GF Restricted Programs, as it is expected that there will be a large drop of $25,000 in Year 2 of the projection (due to budgeting of all Restricted carryover funds in the current year).

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	189,196.00	2.00%	192,980.00	2.30%	197,419.00
2. Federal Revenues	8100-8299	1,305,470.07	-20.53%	1,037,518.00	0.00%	1,037,518.00
3. Other State Revenues	8300-8599	1,191,301.57	-0.31%	1,187,662.00	1.56%	1,206,209.00
4. Other Local Revenues	8600-8799	449,861.60	-14.84%	383,115.00	0.00%	383,115.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	481,297.00	2.30%	492,367.00	2.50%	504,676.00
6. Total (Sum lines A1 thru A5)		3,617,126.24	-8.94%	3,293,642.00	1.07%	3,328,937.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,279,951.00		1,162,398.00
b. Step & Column Adjustment				15,999.00		14,530.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(133,552.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,279,951.00	-9.18%	1,162,398.00	1.25%	1,176,928.00
2. Classified Salaries						
a. Base Salaries				768,149.00		704,960.00
b. Step & Column Adjustment				7,681.00		7,050.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(70,870.00)		(22,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	768,149.00	-8.23%	704,960.00	-2.12%	690,010.00
3. Employee Benefits	3000-3999	540,746.00	-2.57%	526,852.00	2.26%	538,746.00
4. Books and Supplies	4000-4999	544,445.97	-28.40%	389,816.00	2.50%	399,561.00
5. Services and Other Operating Expenditures	5000-5999	492,200.00	-20.09%	393,296.00	2.50%	403,128.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	23,576.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	50,622.36	-50.61%	25,000.00	0.00%	25,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,799,690.33	-13.09%	3,302,322.00	0.94%	3,333,373.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(182,564.09)		(8,680.00)		(4,436.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		237,124.68		54,560.59		45,880.59
2. Ending Fund Balance (Sum lines C and D1)		54,560.59		45,880.59		41,444.59
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	54,560.59		45,880.59		41,444.59
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		54,560.59		45,880.59		41,444.59

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Restricted Revenues: REVENUE LIMIT = COLA amounts (provided by SSC) of 2.00% in 2013-14 and 2.30% in 2014-15 were added to the RL transfer to Sp Ed in both out years. GF RESTRICTED FEDERAL REVENUE decreases drastically by approximately $268,000 due to two factors – a) the expected loss of 8.2% due to federal sequestration cuts, and b) the removal of one-time funding from the projection (i.e. additional Migrant dollars and other carryover funds budgeted to be spent down to $0 in 2012-13). Federal funds are projected to be flat in Year 3 of the projection. GF RESTRICTED OTHER STATE REVENUE increases by roughly $16,000 in Year 2 and $18,500 in Year 3, which was calculated by applying COLA amounts to these funds, then subtracting anticipated losses to the Restricted Lotto apportionment (due to declining enrollment). GF RESTRICTED OTHER LOCAL REVENUE is showing a decline in Year 2 of the projection of approximately $48,000 due to the loss of one-time funding (IID Efficiency Grant of $33,000), as well as other local revenues that are not budgeted until received (i.e. Transportation Billing Receipts). Year 3 of the projection is projected to be flat. For RESTRICTED GF OTHER FINANCING SOURCES, this amount reflects contributions to the two Restricted programs that require UR contributions, Transportation and Routine Maintenance. Years 2 and 3 were increased by the anticipated CPI (2.3% in 2013-14 and 2.5% in 2014-15 provided by SSC). Restricted Expenses: GF RESTRICTED CERTIFICATED EXPENSES is first increased by the anticipated step/column movement in Year 1 and Year 2 by 1.25% (derived from historical average). The second change is an anticipated cut of approximately $134,000, which represents the removal of categorical extra duty budgets (i.e. tutoring and other extra duty made available from carryover categorical funds and supplemental Migrant funds). GF RESTRICTED CLASSIFIED EXPENSES are first estimated to increase by an estimated 1.0%, due to step/column movement in both out years (based on historical average). However, due to removal of one-time funds (i.e. supplemental Migrant funds and IID Efficiency Grant), as well as OT and Temp Employee budgets, Classified Salary expense is projected to decrease in Year 2 of the projection by approximately $71,000). GF RESTRICTED EMPLOYEE BENEFITS reflect the changes in step/column, the anticipated reduction in Certificated and Classified Salary expenses, as well as a 5% increase in H/W costs (of which the District pays half, or 2.5%). GF RESTRICTED SUPPLIES AND SERVICES EXPENDITURES decrease drastically in Year 2 of the projection, due to the removal of expenses/purchases tied to one-time funding and carryover. Remaining expenditures in these respective categories were then multiplied by the CPI. GF RESTRICTED OTHER OUTGO (7400-7499) decreases to $0 in Year 2 and Year 3 of the projection as this expense, principal/interest payments on a Special Education bus, are completed in the current year. GF RESTRICTED OTHER FINANCING EXPENSE shows a decrease is in the Indirect Cost Recovery from GF Restricted Programs, as it is expected that there will be a large drop of $25,000 in Year 2 of the projection (due to budgeting of all Restricted carryover funds in the current year).

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	8,046,581.65	-0.13%	8,036,304.76	0.25%	8,056,429.54
2. Federal Revenues	8100-8299	1,305,470.07	-20.53%	1,037,518.00	0.00%	1,037,518.00
3. Other State Revenues	8300-8599	3,041,364.57	-10.91%	2,709,586.00	0.55%	2,724,413.00
4. Other Local Revenues	8600-8799	533,819.25	-13.76%	460,388.00	0.00%	460,388.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		12,927,235.54	-5.29%	12,243,796.76	0.29%	12,278,748.54
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,934,636.00		6,756,567.00
b. Step & Column Adjustment				86,683.00		84,457.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(264,752.00)		(131,200.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,934,636.00	-2.57%	6,756,567.00	-0.69%	6,709,824.00
2. Classified Salaries						
a. Base Salaries				1,888,258.00		1,836,270.00
b. Step & Column Adjustment				18,882.00		18,363.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(70,870.00)		(22,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,888,258.00	-2.75%	1,836,270.00	-0.20%	1,832,633.00
3. Employee Benefits	3000-3999	2,419,477.00	-0.29%	2,412,558.00	1.02%	2,437,133.00
4. Books and Supplies	4000-4999	703,030.97	-21.48%	552,048.00	2.50%	565,849.00
5. Services and Other Operating Expenditures	5000-5999	1,389,253.58	-5.63%	1,310,981.00	2.50%	1,343,755.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	72,248.00	-31.08%	49,791.00	2.50%	51,036.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(38,545.00)	6.93%	(41,218.00)	5.53%	(43,498.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		13,468,358.55	-3.65%	12,976,997.00	0.15%	12,996,732.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(541,123.01)		(733,200.24)		(717,983.46)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		3,306,756.84		2,765,633.83		2,032,433.59
2. Ending Fund Balance (Sum lines C and D1)		2,765,633.83		2,032,433.59		1,314,450.13
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,500.00		0.00		0.00
b. Restricted	9740	54,560.59		45,880.59		41,444.59
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,708,573.24		1,986,553.00		1,273,005.54
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		2,765,633.83		2,032,433.59		1,314,450.13

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,708,573.24		1,986,553.00		1,273,005.54
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		2,708,573.24		1,986,553.00		1,273,005.54
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		20.11%		15.31%		9.79%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		1,495.00		1,465.00		1,435.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		13,468,358.55		12,976,997.00		12,996,732.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		13,468,358.55		12,976,997.00		12,996,732.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		404,050.76		389,309.91		389,901.96
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		404,050.76		389,309.91		389,901.96
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									143
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	556,118.00		556,118.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	94,904.00		94,904.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	170,730.00		170,730.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	856.89		856.89
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	15,280.00		15,280.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	837,888.89	0.00	837,888.89
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	837,888.89	0.00	837,888.89
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	424,874.00		424,874.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	8,784.00		8,784.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	102,122.00		102,122.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	856.89		856.89
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	7,500.00		7,500.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	544,136.89	0.00	544,136.89
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	544,136.89	0.00	544,136.89
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									544,136.89

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									189,196.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									189,196.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									143
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	521,789.00		521,789.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	98,781.47		98,781.47
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	156,571.95		156,571.95
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	163.58		163.58
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	9,153.54		9,153.54
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	786,459.54	0.00	786,459.54
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	92,804.41								92,804.41
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	786,459.54	0.00	786,459.54
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	129,755.00		129,755.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	87,881.35		87,881.35
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	68,154.15		68,154.15
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	7,961.50		7,961.50
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	293,752.00	0.00	293,752.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	293,752.00	0.00	293,752.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									293,752.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	392,034.00		392,034.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,900.12		10,900.12
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	88,417.80		88,417.80
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	163.58		163.58
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,192.04		1,192.04
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	492,707.54	0.00	492,707.54
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	92,804.41								92,804.41
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	492,707.54	0.00	492,707.54
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
	TOTAL COSTS									492,707.54
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									190,440.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									2,260.12
	TOTAL COSTS									192,700.12

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2012-13 MOE requirement.

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

[X] Combined state and local expenditures

[ ] Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: (??)

SECTION 2 **Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)		
If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
If (b) is less than (a).			
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		

SELPA: (??)

SECTION 3

	Column A Projected Exps. FY 2012-13 (LP-I Worksheet)	Column B Actual Expenditures FY 2011-12 (LA-I Worksheet)	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	837,888.89		
2. Less: Expenditures paid from federal sources	293,752.00		
3. Expenditures paid from state and local sources	544,136.89	492,707.54	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	544,136.89	492,707.54	51,429.35
4. Special education unduplicated pupil count	143	143	
5. Per capita state and local expenditures (A3/A4)	3,805.15	3,445.51	359.64

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be completed.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that applies:

	Projected Exps. FY 2012-13	Actual Expenditures FY 2011-12	Difference
☐ 1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Per capita local expenditures (B1a/A4)			

	Projected Exps. FY 2012-13	Base FY	Difference
☐ 2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.			
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Special education unduplicated pupil count			
c. Per capita local expenditures (B2a/B2b)			

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2012-13 MOE requirement and make the selection on Page 1.

John-Paul Wells
Contact Name

760-356-2974
Telephone Number

Chief Business Official
Title

jpwells@holtville.k12.ca.us
E-mail Address

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)	Percent Change	Status
Current Year (2012-13)	1,562.85	1,532.64	-1.9%	Met
1st Subsequent Year (2013-14)	1,493.65	1,500.60	0.5%	Met
2nd Subsequent Year (2014-15)	1,449.65	1,470.60	1.4%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2012-13)	1,549	1,549	0.0%	Met
1st Subsequent Year (2013-14)	1,565	1,511	-3.5%	Not Met
2nd Subsequent Year (2014-15)	1,550	1,495	-3.5%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The District has updated its projections to predict the worst-case scenario. While HUSD is hopeful that the decline in enrollment has stabilized, the prudent thing at this time is to project a loss in the MYP so as to be better prepared.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	1,636	1,712	95.6%
Second Prior Year (2010-11)	1,569	1,644	95.4%
First Prior Year (2011-12)	1,557	1,596	97.6%
		Historical Average Ratio:	96.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.7%**

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)	1,495	1,549	96.5%	Met
1st Subsequent Year (2013-14)	1,465	1,511	97.0%	Not Met
2nd Subsequent Year (2014-15)	1,435	1,495	96.0%	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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The attendance projections are based upon the District's best estimates at the current time. The 2011-12 school year showed a vast improvement in ADA, which the District believes is in response to efforts by the school sites to improve student attendance. HUSD believes this trend will continue.

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089) Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2012-13)	7,486,096.00	8,018,073.65	7.1%	Not Met
1st Subsequent Year (2013-14)	7,351,676.00	8,036,353.00	9.3%	Not Met
2nd Subsequent Year (2014-15)	7,399,363.00	8,056,502.00	8.9%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

The changes between the budget adoption and the current report is the inclusion of RL funds as the result of Prop 30 passing. The District had originally projected the loss of RL dollars, using the assumption that Prop 30 would fail.

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2009-10)	8,594,965.03	9,769,026.39	88.0%
Second Prior Year (2010-11)	8,554,691.33	9,599,239.36	89.1%
First Prior Year (2011-12)	8,309,160.03	9,679,996.38	85.8%
		Historical Average Ratio:	87.6%

	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):	**84.6% to 90.6%**	**84.6% to 90.6%**	**84.6% to 90.6%**

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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2012-13)	8,653,525.00	9,668,668.22	89.5%	Met
1st Subsequent Year (2013-14)	8,611,185.00	9,674,675.00	89.0%	Met
2nd Subsequent Year (2014-15)	8,573,906.00	9,663,359.00	88.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2012-13)	1,168,750.00	1,305,470.07	11.7%	Yes
1st Subsequent Year (2013-14)	1,168,750.00	1,037,518.00	-11.2%	Yes
2nd Subsequent Year (2014-15)	1,168,750.00	1,037,518.00	-11.2%	Yes

Explanation: (required if Yes)
Federal dollars in the current year show a change because Federal Revenues carried over from year to year are deferred to the next year. This report includes the 2011-12 Federal Funds deferred to 2012-13, which were not available at the time of the Budget Adoption. In addition, the outyears include a possible cut to Federal Revenues as the result of federal sequestration, as well as funds expended to expire in 2012-13.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2012-13)	3,091,590.00	3,041,364.57	-1.6%	No
1st Subsequent Year (2013-14)	2,716,299.00	2,709,586.00	-0.2%	No
2nd Subsequent Year (2014-15)	2,758,617.00	2,724,413.00	-1.2%	No

Explanation: (required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2012-13)	444,003.00	533,819.25	20.2%	Yes
1st Subsequent Year (2013-14)	450,989.00	460,388.00	2.1%	No
2nd Subsequent Year (2014-15)	458,723.00	460,388.00	0.4%	No

Explanation: (required if Yes)
The current year variance is due to the inclusion of funds which the District learned about after the Budget Adoption. These include an energy efficiency program award from the local utility company, as well as local revenues received since July 1, which are not budgeted for until they are received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2012-13)	443,657.00	703,030.97	58.5%	Yes
1st Subsequent Year (2013-14)	405,957.00	552,048.00	36.0%	Yes
2nd Subsequent Year (2014-15)	400,671.00	565,849.00	41.2%	Yes

Explanation: (required if Yes)
As mentioned previously, HUSD included in the Original Budget the assumption that the RL was going to be cut drastically by the trigger effect of Prop 30 not passing. Once the proposition passed, along with the addition of carryover funds from the Restricted side of the budget, expenses also increased.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2012-13)	1,426,108.00	1,389,253.58	-2.6%	No
1st Subsequent Year (2013-14)	1,269,627.00	1,310,981.00	3.3%	No
2nd Subsequent Year (2014-15)	1,269,627.00	1,343,755.00	5.8%	Yes

Explanation: (required if Yes)
As mentioned previously, HUSD included in the Original Budget the assumption that the RL was going to be cut drastically by the trigger effect of Prop 30 not passing. Once the proposition passed, along with the addition of carryover funds from the Restricted side of the budget, expenses also increased.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2012-13)	4,704,343.00	4,880,653.89	3.7%	Met
1st Subsequent Year (2013-14)	4,336,038.00	4,207,492.00	-3.0%	Met
2nd Subsequent Year (2014-15)	4,386,090.00	4,222,319.00	-3.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	1,869,765.00	2,092,284.55	11.9%	Not Met
1st Subsequent Year (2013-14)	1,675,584.00	1,863,029.00	11.2%	Not Met
2nd Subsequent Year (2014-15)	1,670,298.00	1,909,604.00	14.3%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)

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

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

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

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

As mentioned previously, HUSD included in the Original Budget the assumption that the RL was going to be cut drastically by the trigger effect of Prop 30 not passing. Once the proposition passed, along with the addition of carryover funds from the Restricted side of the budget, expenses also increased.

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

As mentioned previously, HUSD included in the Original Budget the assumption that the RL was going to be cut drastically by the trigger effect of Prop 30 not passing. Once the proposition passed, along with the addition of carryover funds from the Restricted side of the budget, expenses also increased.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

		Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	131,486.89	334,822.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		281,792.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	20.1%	15.3%	9.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**6.7%**	**5.1%**	**3.3%**

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.

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2012-13)	(358,558.92)	9,668,668.22	3.7%	Met
1st Subsequent Year (2013-14)	(724,520.24)	9,674,675.00	7.5%	Not Met
2nd Subsequent Year (2014-15)	(713,547.46)	9,663,359.00	7.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

As mentioned previously, HUSD included in the Original Budget the assumption that the RL was going to be cut drastically by the trigger effect of Prop 30 not passing. Once the proposition passed, along with the addition of carryover funds from the Restricted side of the budget, expenses also increased.

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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2012-13)	2,765,633.83	Met
1st Subsequent Year (2013-14)	2,032,433.59	Met
2nd Subsequent Year (2014-15)	1,314,450.13	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)	802,547.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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)	1,495	1,465	1,435
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? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	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 01I, objects 1000-7999) (Form MYPI, Line B11)	13,468,358.55	12,976,997.00	12,996,732.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	13,468,358.55	12,976,997.00	12,996,732.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	404,050.76	389,309.91	389,901.96
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)**	**404,050.76**	**389,309.91**	**389,901.96**

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,708,573.24	1,986,553.00	1,273,005.54
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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	2,708,573.24	1,986,553.00	1,273,005.54
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	20.11%	15.31%	9.79%
District's Reserve Standard (Section 10B, Line 7):	**404,050.76**	**389,309.91**	**389,901.96**
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 budget adoption that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? — No

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) — No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2012-13)	(396,767.00)	(481,297.00)	21.3%	84,530.00	Not Met
1st Subsequent Year (2013-14)	(396,767.00)	(492,367.00)	24.1%	95,600.00	Not Met
2nd Subsequent Year (2014-15)	(396,767.00)	(504,676.00)	27.2%	107,909.00	Not Met
1b. **Transfers In, General Fund ***					
Current Year (2012-13)	0.00	0.00	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
1c. **Transfers Out, General Fund ***					
Current Year (2012-13)	100,000.00	100,000.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	100,000.00	100,000.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	100,000.00	100,000.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

The UR contributions have been increased because of the rising cost of the Maintenance and Transportation Departments. For Maintenance, the District has decided to put a heavier priority on ensuring that its facilities upkeep is a priority. As for Transporation, the combination of drastic cuts by the State, as well as sharp rises in fuel cost have increased the need of more contribution toward that department.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

1. a. Does your district have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C) — Yes

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — 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: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2012
Capital Leases	9		G/F Unrestricted, Capital Facilities Fund, Bond Funds	2,032,587
Certificates of Participation	26		Bond Funds, RDA Pass-through Funds	2,132,990
General Obligation Bonds	28		Bond Redemption Fund	6,708,059
Supp Early Retirement Program	5		General Fund	233,000
State School Building Loans				
Compensated Absences	1		General Fund, Cafeteria Fund	101,500
Other Long-term Commitments (do not include OPEB):				

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	357,056	351,451	273,582	273,852
Certificates of Participation	64,034	75,427	165,393	165,326
General Obligation Bonds	371,593	378,483	374,713	385,803
Supp Early Retirement Program	72,980	72,980	29,014	29,014
State School Building Loans	0	0	0	0
Compensated Absences	90,000	90,000	90,000	90,000
Other Long-term Commitments (continued):				
Total Annual Payments:	955,663	968,341	932,702	943,995
Has total annual payment increased over prior year (2011-12)?		**Yes**	**No**	**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)

The principal and interest cost increase in 2012-13 over 2011-12 is due to the first full year of interest payments due on the most recent COP issued early in the 2011-12 fiscal year through the Qualified School Construction Bond (QSCB) Program.

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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(Required if Yes)

Though the District is expected to receive pass-through funds through the RDA payments in perpetuity in order to repay the QSCB, the real property capital lease that forms the bulk of the category's debt cannot be fully repaid by these funds. The District recently settled with the Holtville RDA for $450,000, which will go to the remaining debt, however, there still remains approximately $350,000 in outstanding principal debt.

S7. Unfunded Liabilities

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

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

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

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

   b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities? — No

   c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? — No

2. OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	775,617.00	775,617.00
b. OPEB unfunded actuarial accrued liability (UAAL)	775,617.00	775,617.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2011	Jul 01, 2011

3. OPEB Contributions	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2012-13)	74,448.00	74,448.00
1st Subsequent Year (2013-14)	74,448.00	74,448.00
2nd Subsequent Year (2014-15)	74,448.00	74,448.00
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)	106,939.00	114,021.00
1st Subsequent Year (2013-14)	103,112.00	103,112.00
2nd Subsequent Year (2014-15)	103,112.00	103,112.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2012-13)	106,939.00	114,021.00
1st Subsequent Year (2013-14)	103,112.00	103,112.00
2nd Subsequent Year (2014-15)	103,112.00	103,112.00
d. Number of retirees receiving OPEB benefits		
Current Year (2012-13)	12	12
1st Subsequent Year (2013-14)	10	10
2nd Subsequent Year (2014-15)	10	10

4. Comments:

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

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

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

   No

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

   n/a

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

   n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
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)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption? No

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	82.0	81.0	79.0	79.0

1a. Have any salary and benefit negotiations been settled since budget adoption? No

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

1b. Are any salary and benefit negotiations still unsettled? Yes
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? n/a
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (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	59,447	

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
7. Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) 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?	Yes	Yes	Yes
2. Total cost of H&W benefits	575,360	582,372	596,932
3. Percent of H&W cost paid by employer	60.0%	60.0%	60.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	102,378	86,683	84,457
3. Percent change in step & column over prior year	1.5%	1.3%	1.3%

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

No

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	62.0	59.0	58.0	58.0

1a. Have any salary and benefit negotiations been settled since budget adoption? No

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

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7. Yes

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? n/a
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (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 15,924

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) 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?	Yes	Yes	Yes
2. Total cost of H&W benefits	229,390	235,125	241,003
3. Percent of H&W cost paid by employer	85.0%	85.0%	85.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
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	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	19,000	18,882	18,863
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption? No

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	18.0	18.6	18.6	18.6

1a. Have any salary and benefit negotiations been settled since budget adoption? No

If Yes, complete question 2.
If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

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

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits: 16,731

4. Amount included for any tentative salary schedule increases	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	0	0	0

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?	Yes	Yes	Yes
2. Total cost of H&W benefits	138,868	142,339	145,898
3. Percent of H&W cost paid by employer	60.0%	60.0%	60.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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?	Yes	Yes	Yes
2. Cost of step & column adjustments	5,500	5,500	5,500
3. Percent change in step and column over prior year	0.5%	0.5%	0.5%

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?	Yes	Yes	Yes
2. Total cost of other benefits	16,200	16,200	16,200
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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 func 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)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	Yes
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?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
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.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

A new Superintendent, Mr. Celso Ruiz, was hired in August of 2012 to replace the outgoing Superintendent, Mr. Jon LeDoux. Mr. Ruiz has over 20 years of experience with the District, most recently serving as the Assistant Superintendent.

End of School District First Interim Criteria and Standards Review

SACS2012ALL Financial Reporting Software - 2012.2.0
12/13/2012 3:37:26 PM **13-63149-0000000**

First Interim
2012-13 Actuals to Date
Technical Review Checks

Holtville Unified **Imperial 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

GENERAL LEDGER CHECKS

PERS-REDUCTION - (W) - PERS Reduction Transfer (Object 8092) in the General Fund does not equal PERS Reduction expenditures for certificated and classified positions (objects 3801-3802) in all funds. **EXCEPTION**

FUND	OBJECT(3800-3802)
01	8,406.47

Explanation:This warning is triggered by the fact that the PERS Reduction in the Cafeteria account, which is automatically charged at payroll by our financial system, is held in a holding account, which will be cleared at the end of the year. At that time, the total expense to objects 3801 and 3802 (across all funds) will equal the revenue posted to object 8092.

11	8.88
13	921.87
TOTALS	9,337.22
FUND 01, OBJECT 8092	8,406.47
Difference	930.75

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2012ALL Financial Reporting Software - 2012.2.0
12/13/2012 3:32:08 PM **13-63149-0000000**

First Interim
2012-13 Board Approved Operating Budget
Technical Review Checks

Holtville Unified **Imperial 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

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: **EXCEPTION**

FUND	RESOURCE	OBJECT	VALUE
01	0000	8044	-4,689.00

Explanation:This object was projected negative based upon the prior year tax collections, and was verified by the County Treasurer. Current year tax projections (recently updated), do not project a negative amount in this object thus far.

SUPPLEMENTAL CHECKS

ADA-RL-COMPARISON - (W) - K-12 ADA reported in Form AI does not agree with the ADA reported in Form RLI. **EXCEPTION**

Total Rev. Limit - K-12 ADA (Line 7)	1,532.64
minus ADA from Necessary Small Schools (Line 8)	0.00
plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 21a)	0.00
plus ADA for Revenue Limit Funded Charters (Line 22)	0.00
equals	1,532.64
Compared to ADA in Form RLI (Line 5c)	1,562.85
Difference	30.21

Explanation:This difference is due to an audit exception discovered during the annual independent audit.

EXPORT CHECKS

Checks Completed.

SACS2012ALL Financial Reporting Software - 2012.2.0
12/13/2012 3:29:29 PM **13-63149-0000000**

First Interim
2012-13 Original Budget
Technical Review Checks

Holtville Unified **Imperial 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2012ALL Financial Reporting Software - 2012.2.0
12/13/2012 3:28:48 PM **13-63149-0000000**

First Interim
2012-13 Projected Totals
Technical Review Checks

Holtville Unified **Imperial 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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.) **EXCEPTION**

Checks Completed.