

HOLTVILLE UNIFIED SCHOOL DISTRICT

2010-11 FIRST INTERIM REPORT

November 18, 2010

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: November 18, 2010 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) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. 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., designated for economic uncertainties, undesignated 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 tax, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since 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 (2009-10) 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
2010-11 FIRST INTERIM REPORT
November 18, 2010

Within this packet the Holtville Unified School District presents its 2010-11 First Interim Report. This report, which represents the District's best estimates under current conditions, will focus on the District's General Fund, where the bulk of operations take place within the District. The following documents are attached, representing more detailed information that is discussed in this narrative:

- District Certification of Interim Report (Form CI)
- General Fund Summary (Form 01I)
- Average Daily Attendance (Form AI)
- Revenue Limit Summary (Form RLI)
- Cashflow Analysis Worksheet
- Multiyear Projections (Form MYPI)
- Special Education Maintenance of Effort (Form SEMAI)
- School District Criteria and Standards (Form 01CSI)
- SACS Technical Review Checks

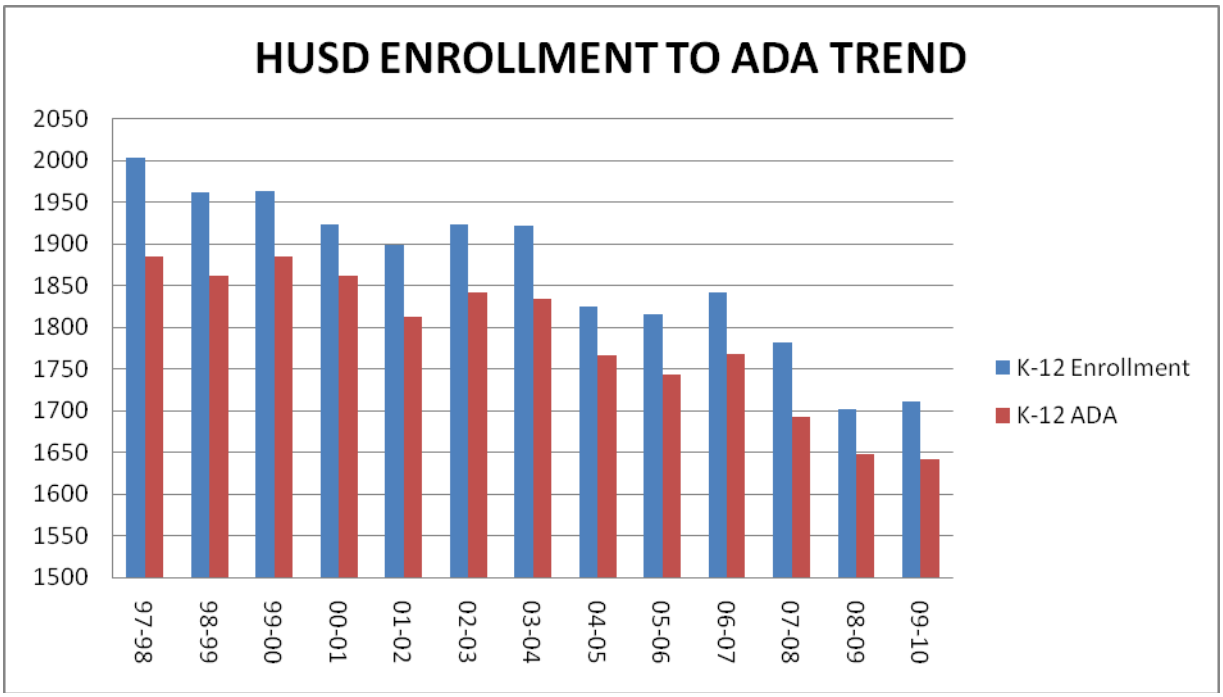
BACKGROUND – THE FISCAL CLIMATE

As the nation, and more importantly California, continues to suffer through the current economic recession, the status of public agency budgets continues to be tenuous at best. Shortly after school districts submitted their year-end actual reports for the year ending June 30, 2010, along with their initial revisions to 2010-11 fiscal budgets, the California Legislature and Governor finally signed into law a State Budget. Though it was the latest budget in California State history, schools were optimistic about the results of the compromise between the parties. Though many cuts stood from the Governor's proposals, the final budget added nearly $1.65 billion to schools' revenue limit calculations, translating to roughly a $440,000 increase to Holtville Unified revenues. In addition, the State allocated the recently passed Federal Education Jobs Fund, which yields approximately $315,000 to HUSD.

These developments seemed to bring good tidings for the year to come, and optimism that perhaps the worst of the economic slump was behind us. However, as we near the end of the 2010 calendar year, it appears that rough times may still yet linger. As of the date of this report, the Legislative Analyst Office (LAO) has updated its projections on the State's fiscal outlook, and the news is not good. Barely a month after its passage, it is estimated that the current year budget will have a $6 billion shortfall, with that number more than tripling for the 2011-12 fiscal year. Clearly, the recently passed State Budget was a matter more of political expediency, and less about a serious snapshot of California's fiscal health. With this news, it becomes clear that the budget assumptions held within this report are shaky, if not invalid. In fact, the Governor has already indicated that he will convene a special session in December of 2010 to address the current year deficit, and beyond, the new Governor will be forced to continue to scrutinize for future years. This spells danger for all public agencies, especially education. Nevertheless, the

District must use the current budget as a basis for forming its financial outlook. These factors are only mentioned to forewarn all that the information that follows must be analyzed as a current projection, with the disclaimer that these figures will likely change within the coming months.

For Holtville Unified specifically, the financial concern is only further complicated by the continuing presence of declining enrollment. As mentioned in prior reports, student attendance drives a large portion of our revenues. As enrollment decreases, so too does attendance. Therefore, it is vital that the District keep close watch over enrollment data. Early indications in the current school year do not bode well, as HUSD is down another 63 students from last year. The following chart illustrates the HUSD ADA trend over the past 12 years.



THE 2010-11 FIRST INTERIM REPORT

As pointed out earlier, this report centers around the General Fund of the Holtville Unified School District, highlighting changes in the District Budget for 2010-11 that have occurred since the last update provided in September. As one reads this report, is extremely important to remember that **the figures reported are budget figures, and thus, are estimates only.** This report represents the District's best estimates using the current data provided by the State, the Imperial County Office of Education, and other sources of information. Though the District believes its assumptions and estimates used to derive this report are sound, the estimated year-end balances are just that – estimates. Information within is subject to change with any changes to the State's Budget.

THE GENERAL FUND (FUND 010)

The General Fund is the largest and most commonly used fund operated by the District. It is divided into two primary designations – Unrestricted and Restricted resources. Unrestricted funds are less inhibited by spending restrictions, and are primarily used to fund the District's day-to-day operations such as salaries/benefits, materials, and utility expenses. Restricted funds, however, have a specific purpose and are tied to supplemental programs run by the District.

UNRESTRICTED REVENUES

The Revenue Limit

The bulk of Unrestricted monies are derived from the State Revenue Limit (RL) calculation. In simple terms, the RL is a combination of local property taxes and state-aid. The RL calculates a district's total eligibility by multiplying ADA by that District's Base Revenue Limit, or per student funding amount. For 2010-11, HUSD's calculation is as follows:

Base RL ($6,343.05) x HUSD ADA (1,641.17) = $10,410,023

The State then adjusts this figure by several factors, including state-imposed deficit factors, district unemployment insurance costs, the Public Employee Retirement system costs, special education dollars for those students instructed by the Imperial County Office of Education's special education program, and any other adjustments imposed by the State. In addition, the District's local property taxes are deducted to determine the amount of the RL that is deemed the State's share. For the 2010-11 fiscal year, the RL calculation includes the following adjustments:

$10,410,023	Initial Calculation
($1,869,952)	Deficit Factor
$62,700	Unemployment Insurance
($42,910)	PERS
($1,863,336)	Local Property Taxes
($25,013)	ICOE Special Ed Transfer
$6,671,511	Total 2010-11 state-aid share of RL

As you can see from the above, the District's Revenue Limit calculation has numerous adjustments. In a "normal" funding year, deficit factors would be zero. Thus, one can see that in the 2010-11 school year, the District has lost over **$1.8 MILLION** in this calculation alone, not to mention the potential losses in ADA due to lack of enrollment, nor the other cuts implemented by the State in other programs.

Other State Revenues (Unrestricted)

In addition to the Revenue Limit, the District also receives Unrestricted Revenues in the form of other State Revenues through programs such as Class-Size Reduction (CSR) and the California Lottery. Absent concrete award details from the State, the District has had to estimate its 2010-11 revenues from historical data.

That being said, CSR Revenue is budgeted to bring in $509,424 in 2010-11 (a large portion of this, roughly $81,000 was deferred from 2009-10 due to the lack of a continuous appropriation of CSR funds in 2009-10). This amount was calculated by utilizing current classroom data, and plugging those figures into the State's CSR worksheet. The 2009-10 deferred funding was added to the entirety of the current year estimate, which represents a change from the last budget update. This is due to the fact that CSR was provided a continuous appropriation by the State, which assures that the District will be able to recognize all of the 2010-11 revenue in the current fiscal year.

As for the Lotto, the District has estimated its revenue based on the current School Services of California (SSC) funding estimate of $112.50 per ADA, multiplied by an estimated ADA of 1,825, less an estimated state adjustment. Note that the ADA figure used for the Lottery is higher than the K-12 ADA figure as it includes other ADA sources, including Regional Occupation Program (ROP) ADA. From this calculation, the projected unrestricted Lotto revenue for 2010-11 is $196,017.

In addition, many unrestricted "flexible" programs were estimated from 2009-10 data, as the State has not provided concrete award data. These programs were once Restricted, however, due to the financial crisis have been granted flexibility through 2012-13. Those revenues are budgeted as follows:

Physical Ed Teacher Incentive Program	$88,045
Community Based English Tutoring (CBET)	$19,017
Adult Education: CalWORKS	$20,776
Adult Education Program	$169,371
School Safety/Violence Prevention	$30,930
Arts/Music Block Grant	$26,086
CAHSEE Intensive Instruction	$15,299
Supplemental School Counseling Program	$66,595
Gifted and Talented Education (GATE)	$10,697
Instructional Materials Realignment Program	$98,775
Peer Assistance Review (PAR)	$8,248
Staff Development - SB472 Training	$16,000
Staff Development - Principal Training	$2,414
Pupil Retention Block Grant	$52,193
Professional Development Block Grant	$20,102

School and Library Improvement Block Grant	$119,640
Summer School/After School Tutoring Attendance	$134,276
Deferred Maintenance Critical Hardship Programs	$365,272
Total 2010-11 Flexible Other State Funds	$1,263,736

Other Local Revenues (Unrestricted)

Other Local Revenues come from various sources, such as rent from the Pine property, receipts from driver's education training, interest earned on cash held in the County Treasury, ROP pass-through funds, and Medi-Cal Administrative Activities (MAA) billing. MAA billings involve the District's promotion of Medi-Cal awareness and services for those families who qualify. The 2010-11 budgeted amount of Unrestricted Other Local Revenue includes interest of $30,000, $51,522 in ROP pass-through funds (previously budgeted to Other State Revenue in error), $1,500 for driver's education training, $4,800 for the rent of the Pine house, and $24,750 for MAA, which represents the current receipts of MAA through the date of this report (as mentioned previously, MAA is never budgeted until after receipt due to the unreliability of receiving these funds on a regular basis).

Earthquake Repair Revenues (Unrestricted)

In addition to the above Unrestricted Revenues, the District has also received a unique revenue stream in 2010-11 through the disaster relief funds awarded to reimburse HUSD for earthquake repairs. These revenues came from the Federal Emergency Management Administration (FEMA), totaling $291,518 to Federal Revenues, and California Emergency Management Administration (CalEMA), totaling $72,880 to Other State Revenues. Though this funding is technically on the Unrestricted side of the budget, it is important to note that these dollars were awarded to the District specifically to repair facilities damaged by the earthquake of April 4, 2010. In addition, these dollars are one-time, and have been budgeted to be spent in the current year, and have been excluded from future years in multi-year projections.

RESTRICTED REVENUES

As was mentioned previously, the General Fund also contains restricted dollars, which come from a variety of state and federal categorical programs, and serve to supplement the District's educational program. In general, the regulations on how funds are to be spent are strict, and need much monitoring from the District.

Federal Revenues (Restricted)

With regard to Federal Revenues, there have been a few notable additions to the HUSD Budget since the last budget update, which represent significant increases to the Federal Restricted Revenues. The largest of these additions is the recent allocation awarded to the District of $315,000 from the Federal Education Jobs Fund. This bill passed Congress during the summer, but details were not available until recently. Thus, these funds have been added to the budget.

Other additions to Federal Funds came in the form of supplemental Migrant Education programs, totaling roughly $30,000.

The following is a listing of several of the District's current Federal Revenues:

Special Education	$281,824
Title I, Low Income	$665,091
Title I, ARRA	$28,422
Title I, Migrant (w/ supplemental programs)	$245,634
Title I, Migrant Summer Program	$102,277
Even Start Family Literacy	$137,265
Education Jobs Fund	$315,186
Carl Perkins Vocational Ed	$14,241
Title IIA, Teacher Quality	$75,117
Title V, Innovative Strategies	$1,525
Title III, Immigrant	$17,231
Title III, Limited English Proficiency	$95,828
GearUp - Holtville High School	$10,500

An important note to the Federal funds mentioned in the above is that going forward, the District must plan for operations without significant one-time funding. As has been mentioned in previous reports, the Federal government provided schools with a previous "bail-out" through American Reinvestment and Recovery Act (ARRA) funds (the remnants of which in Title I are budgeted to be expended in the current year), as well as through the current Jobs Fund. Though these funds did help to ease the strain on school budgets, it appears that the political climate going forward foretells the end of the Federal handouts. This will present an immediate challenge to the District in the short-term.

State Revenues (Restricted)

As mentioned previously, the economic picture has forced the State to make many of its own categorical programs flexible. This flexibility has thus limited Restricted revenues in the 2010-11 budget year. However, in spite of the flexibility, many State Restricted funds continue to be protected on the Restricted side of the General Fund. The following are a few Restricted **State** categorical funds budgeted for 2010-11:

Economic Impact Aid (EIA)	$249,950
Limited English Proficiency (LEP)	$199,224
Home-to-School Transportation	$333,850
Special Ed Transportation	$10,854
Lotto Instructional Materials	$30,787
After School Education and Safety (ASES) Finley	$155,268

After School Education and Safety (ASES) HMS	$137,434
Agricultural Incentive - Vocational Education	$14,000

A notable change since the prior budget update in Restricted State Revenues is the elimination of the English Language Acquisition Program (ELAP), which was rolled into the Economic Impact Aid (EIA) fund.

Local Revenues

On the Restricted portion of the budget, there are a few local revenues worth mention. These include Transportation billing of local programs, the Microsoft General Purposes Vouchers, the Microsoft Government Entity Vouchers, and the Special Education Local Plan Agency (SELPA) Transfer to Districts. The Microsoft funds are based upon carryover amounts, while the SELPA budgeted amount is provided to the District by the Imperial County Office of Education (ICOE) as an estimate. These budget amounts are as follows:

Transportation Billings	$15,000
Microsoft General Purpose Vouchers	$16,904
Microsoft Government Entities Vouchers	$2,992
SELPA Transfer to District	$328,035

Since the prior budget update, local revenues have decreased, primarily due to a re-calculation of Microsoft funds.

GENERAL FUND EXPENSES

Just as with the Revenue section above, the General Fund Expenditures are also split between Unrestricted and Restricted classifications. To help focus on what changes have been made on the expenditure side of the budget, the following tables summarize the variances in expenditures between the previous budget submission made in September, and the current updated budget.

UNRESTRICTED EXPENDITURE VARIANCE

Expenditure Category	Current	Prior	Variance
Certificated Salaries	5,429,490.00	5,697,473.00	(267,983.00)
Classified Salaries	1,215,173.00	1,213,007.00	2,166.00
Payroll Taxes/Benefits	1,871,494.00	1,906,884.25	(35,390.25)
Materials/Supplies	233,149.00	230,175.00	2,974.00
Professional Services/Repairs	1,424,055.30	1,152,200.00	271,855.30
Other Outgo	(98,504.67)	(221,100.07)	122,595.40
Total	10,074,856.63	9,978,639.18	96,217.45

For the Unrestricted expenditures within the budget, the table shows a significant decrease in Certificated Salary and Payroll Taxes/Benefits Expenses. These variances are directly attributed to the inclusion of the Federal Jobs Fund money that came in after the last budget update. Because the Jobs Fund dollars are Restricted, so too, are the expenditures. Thus, teacher salaries and their subsequent taxes/benefits applied to the Jobs Fund have been switched to the Restricted side of the budget, which can be seen in the Restricted table below.

Other significant variances on the Unrestricted side of the expenditure budget include a large increase of approximately $272,000 to the Professional Services/Repairs budget, as well as an additional $122,000 to the Other Outgo expense category. The increase to repairs follows the earlier explanation regarding the inclusion of FEMA funds. Some of that increase has been mitigated however, by the re-coding of centralized services costs from the Other Outgo category (accounting system object code of 7310) to the correct coding which is under the Professional Services budget. Hence, there was a shift of approximately $122,000 between the two categories.

The Restricted expenditure variances follow much of the same reasoning as above. The increases in Certificated Salary and Benefits Expenses largely follow the shift of Unrestricted expense to the Restricted side of the budget due to the Jobs Funds. In addition, there was also the inclusion of additional Classified Salary Expense (and subsequent Benefits Expense) with the addition of the Migrant supplemental programs that have been awarded since the last budget adoption. The variance experienced by the Materials Expense category is fairly nominal, and is due primarily to site budgets being adjusted. AS for the Professional Services and Other Outgo Expense accounts on the Restricted side of the budget, this is the same as the Unrestricted situation, only in reverse. Negative expense was withdrawn from the Other Outgo category for centralized services, and was moved to the correct accounting object code in the Professional Services category.

RESTRICTED EXPENDITURE VARIANCE

Expenditure Category	Current	Prior	Variance
Certificated Salaries	1,437,291.00	1,156,070.00	281,221.00
Classified Salaries	985,935.00	957,171.00	28,764.00
Payroll Taxes/Benefits	653,812.00	571,588.00	82,224.00
Materials/Supplies	531,187.83	539,011.24	(7,823.41)
Professional Services/Repairs	663,472.77	565,075.04	98,397.73
Other Outgo	133,285.67	255,881.07	(122,595.40)
Total	4,404,984.27	4,044,796.35	360,187.92

UNRESTRICTED CONTRIBUTIONS

A few Restricted programs are expected to require contributions from the District's Unrestricted portion of the General Fund Budget. Those programs are as follows:

Ongoing & Major Maintenance	$380,617
Home-to-School Transportation	$84,838
2009-10 Total Unrestricted Contributions	$465,455

While the Maintenance Account is a normal contribution (as the funding is required to come from the Unrestricted portion of the budget), Transportation has continued to be severely cut by the State during the current fiscal crisis. The hope is that when the economy, and subsequently the State Budget, turn around, this contribution will no longer be required. However, until that time, HUSD will continue to strive to keep cost down.

ENDING FUND BALANCE

Using current projections, Unrestricted General Fund revenues are estimated to exceed expenditures in 2010-11 by $236,572. The result is an increase in the Unrestricted balance from a beginning mark of $2,079,488 to an ending balance of $2,316,061.

This means, that should the projections hold, the estimated total reserve level at 6/30/2011 would be 15.90%. Of this balance, $437,096 has been set aside for the state-mandated 3% minimum reserve level, $2,500 to the Revolving Cash Account (roughly 0.02%), and the remaining $1,876,465 has been apportioned to the Revenue Limit Deferrals that will accrue through June 30, 2011 (approximately 12.88

It is important to note, that though the District has practiced sound financial management over the past few years, the State crisis has put our books in jeopardy. With all of the deferrals enacted by the State, the District is estimating that nearly 28% of its state-aid Revenue Limit funds will be outstanding at the close of business, June 30, 2011 (see attached cashflow sheet). This equates to nearly $1.9 million, and as can be seen above, CANNOT be covered without dipping into the state-mandated reserve.

While this is not likely to happen, as nearly all districts would be placed in a similar predicament, it is important to show the ever-increasing deferral to illustrate the financing techniques used by the State of California Government. The increase in this deferral represents a real cashflow problem to the District, and shows that the State has increasingly put the problems of its own financial difficulties on the backs of individual districts.

Attached to this report is also a cashflow report, which provides a more in-depth analysis. From the projection, if assumptions in this budget hold true, the District will have negative cash. However, steps have been put into place to bridge the gap. The District has the ability to borrow between funds, access the County Treasury through an approval process, and is currently making arrangements for a Tax Revenue Anticipation Note (TRAN). The cashflow report is provided not so much to cause alarm, as to illustrate that the District is being proactive in assessing its projected cash balances, and taking action to insure that operations are not interrupted.

MULTI-YEAR PROJECTIONS

The multiyear projections (MYP) included in this report are for the 2011-12 and 2012-13 school years. Though we cannot know the precise economic/financial situation of the State and the Holtville Unified School District, looking at these projections helps to provide an estimate of the District's relative financial position within the next two years. To arrive at these projections, certain assumptions were used to derive the data.

Unrestricted MYP

Revenue Limit = Assumptions made for the current year include one of the most important themes throughout this report – that the State Budget in California will remain unchanged for the remainder of the 2010-11 fiscal year. As suggested earlier, this may not happen due to the State Budget crisis, however, this is the only information districts can utilize at this time. In addition, knowing that HUSD has declined in 2010-11 enrollment, HUSD also assumes that 2009-10 P-2 attendance data will be used, as it is likely to be greater than 2011-12 P-2 data. In 2011-12, this MYP uses the School Services of California (SSC) recommendations for the future RL, using a COLA projected at 1.70% with deficit of 17.963%. The District also projects that ADA will continue to drop in the 2011-12 school year, so 2010-11 ADA is projected to be used. This would drop ADA by approximately 50 in 2011-12. For the 2012-13 year, ADA is assumed to level off, COLA is projected at 1.90% and the same deficit as 2011-12 is used (as per SSC).

Federal Revenues = As mentioned earlier, the 2010-11 Unrestricted Federal Revenues (approximately $291,000) came from FEMA for the April 4, 2010 earthquake damages suffered by the district, and thus are one-time. For that reason, this MYP shows those revenues disappearing between 2010-11 and 2011-12.

Other State Revenues = As was the case with the Federal Revenues, CalEMA also provided the District with one-time funds for the earthquake damages suffered by the District. For that reason, those revenues (approximately $73,000) were eliminated from the 2011-12 State Revenues. Also, it is assumed that Other State Revenues will receive 0.00% COLA in 2011-12 and 1.90% COLA in 2012-13 (according to SSC).

Other Local Revenues = These revenues include interest, as well as rental income from the Pine property, ROP pass-through funds, and driver's education fees. In 2010-11, as of the date of this report, HUSD has received approximately $32,000 in additional local revenues, primarily in the form of Medi-Cal Admin Activities reimbursements. Since the District does not budget for these revenues, the subsequent years 2011-12 and 2012-13 are decreased by this amount.

Other Financing Sources = These negative amounts represent the transfer of Unrestricted funds to the Restricted portion of the budget. Currently, HUSD budgets for the regular transfer to Ongoing/Regular Maintenance and Transportation.

Certificated Salary Expense = This MYP assumes a step/column cost increase of approximately 1.50%, as well as the transfer of costs back to the Unrestricted budget in 2011-12 of certain

salaries. These salaries are transferring back to the Unrestricted budget due to 1) the loss of the Federal Jobs Funds and 2) the return of 2 employees currently on leaves of absence. Also included in the adjustments (helping to offset these increases in Unrestricted salary cost) is the assumption that HUSD will have to eliminate approximately 6 teaching positions due to declining enrollment.

Classified Salary Expense = For both of the MYP out years, the District estimates a step/column adjustment of 1.0%. In addition, in the 2011-12 fiscal year, the District expects to lose approximately 2 part-time positions that are funded from the Unrestricted portion of the Budget.

Benefits Expense = The District has estimated a 3.0% increase in benefits costs for both of the outyears, 2011-12 and 2012-13. This is a conservative estimate, as employees share 50% of the cost of insurance premium increases, as well as the fact that both Certificated and Classified groups are budgeted to lose positions in 2011-12.

Supplies Expense = For the out years, the District utilized the SSC estimates of the Consumer Price Index (CPI) for both years, which total 1.80% in 2011-12 and 2.10% in 2012-13.

Services Expense = Due to the FEMA and CalEMA funds, the current year expense amount in this category has been inflated to account for the repairs that will need to be performed for earthquake damages. For that reason, the total FEMA/CalEMA repair budget (approximately $388,000) has been removed in 2011-12, then the CPI was applied to that amount, as well as the corresponding CPI for 2012-13.

Other Outgo = This expense includes capital leases. In the current year, HUSD will finish payment on its Voice-over-IP system, which will remove approximately $50,000 worth of expense going forward.

Indirect Costs = This figure is expected to remain flat.

Restricted MYP

Revenue Limit = This figure represents the Special Ed transfer from the Unrestricted RL calculation. It is expected to remain relatively constant throughout the projection.

Federal Revenues = The 2010-11 Restricted Fed Revenues (approximately $2 million) included one-time monies from enhanced Migrant Programs (approximately $110,000), the Even Start Program (approximately $137,000) which is in its final year of operation, and the Federal Jobs Fund (approximately $315,000). For that reason, this MYP shows Restricted Fed Revenues declining drastically between 2010-11 and 2011-12, and then leveling off in 2012-13.

Other State Revenues = These revenue streams are expected to remain constant throughout the MYP.

Other Local Revenues = These revenues include transportation billings, as well as one-time Microsoft voucher funds, and Special Ed Transfers from the Imperial County SELPA office. Since the MS funds are one-time, and are expected to be spent by the current year-end, they are eliminated from 2011-12 and 2012-13. According to the SSC dartboard, Special Ed funds should receive the COLA, so those funds were increased by the recommended COLA amounts for 2011-12 and 2012-13, accordingly.

Other Financing Sources = These amounts represent the transfer of Unrestricted funds to the Restricted portion of the budget, and are expected to remain constant.

Certificated Salary Expense = This MYP assumes a step/column cost increase of approximately 1.50%, as well as the transfer of costs back to the Unrestricted budget in 2011-12 of certain salaries. These salaries are transferring back to the Unrestricted budget due to 1) the loss of the Federal Jobs Funds and 2) the termination of the Even Start Program. In 2012-13, a 1.50% step/column cost was added.

Classified Salary Expense = For both of the MYP out years, the District estimates a step/column adjustment of 1.0%. In addition, in the 2011-12 fiscal year, the District expects to lose approximately $250,000 worth of Classified salary expense, primarily due to the loss of the Even Start Program, but also due to needed cuts in categorical program costs.

Benefits Expense = The District has estimated a 3.0% increase in benefits costs for both of the out years, 2011-12 and 2012-13. This is a conservative estimate, as employees share 50% of the cost of insurance premium increases, as well as the fact that both Certificated and Classified groups are budgeted to lose positions in 2011-12.

Supplies and Services Expenses = For the out years, the District utilized the SSC estimates of the Consumer Price Index (CPI) for both years, which total 1.80% in 2011-12 and 2.10% in 2012-13. However, these amounts were multiplied by a revised 2010-11 expenditure base. This was done because the District has chosen to budget for the entirety of its categorical funds in 2010-11, though prior history shows that there will be significant carryover. For this reason, the expenses between 2010-11 and 2011-12 show a drastic decrease.

Other Outgo = This expense represents capital leases. In the next 2 years, the District anticipates paying down a couple of van capital leases, which will lessen the expenditures in this category.

Indirect Costs = This figure is expected to remain flat over the MYP.

IN CLOSING

It is the recommendation of the Holtville Unified School District that the Governing Board approve the 2010-11 First Interim Report. Any questions or comments regarding this report may be directed toward John-Paul Wells, Chief Business Official of the Holtville Unified School District, through telephone (760-356-2974) or email (jpwells@holtville.k12.ca.us).

HOLTVILLE UNIFIED SCHOOL DISTRICT
2010-11 FIRST INTERIM REPORT

STATE REVENUE LIMIT

	STATE REVENUE LIMIT	UNRESTRICTED	RESTRICTED	TOTAL
8011	State Apportionment	6,671,511.00	-	6,671,511.00
8019	Revenue Limit State Aid - Prior Years	-	-	-
8021	Homeowners' Exemptions	29,694.00	-	29,694.00
8029	Other Subventions	-	-	-
8041	Current Secured Property Taxes	2,003,615.00	-	2,003,615.00
8042	Current Unsecured Property Taxes	174,368.00	-	174,368.00
8044	Supplemental Taxes	14,693.00	-	14,693.00
8045	Education Revenue Augmentation	(614,296.00)	-	(614,296.00)
8046	Supplemental Eductation Revenue Augmentation	255,262.00	-	255,262.00
8082	Other In-Lieu Taxes	-	-	-
8089	Non-Revenue Limit (50%) Adjustment	-	-	-
8091	Revenue Limit Transfer-Special Education	(165,075.00)	165,075.00	-
8092	PERS Reduction Transfer	42,910.00	-	42,910.00
	TOTAL REVENUE LIMIT	**$ 8,412,682.00**	**$ 165,075.00**	**$ 8,577,757.00**

FEDERAL REVENUE

	FEDERAL REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8181	Special Education IDEA, Part B	-	281,824.00	281,824.00
8181	Special Education IDEA, ARRA	-	-	-
8182	Special Education ARRA Preschool Grant 1	-	-	-
8182	Special Education ARRA Preschool Grant 2	-	-	-
8281	FEMA Reimbursement for Earthquake Damages	291,518.00	-	291,518.00
8290	Title I	-	665,090.99	665,090.99
8290	Title I, ARRA	-	28,421.96	28,421.96
8290	Title I - Migrant Ed	-	245,634.00	245,634.00
8290	Title I - Migrant Ed Summer Program	-	102,277.41	102,277.41
8290	Even Start	-	137,265.00	137,265.00
8290	Non-PI Districts with PI Schools	-	92.51	92.51
8290	Education Jobs Program	-	315,186.00	315,186.00
8290	Voc & Appl Tech	-	14,241.00	14,241.00
8290	Safe & Drug Free Schools	-	-	-
8290	Title II, Part A (Teacher Quality)	-	75,116.63	75,116.63
8290	Title II, Part A (Admin Training)	-	1,962.04	1,962.04
8290	Title II, Part D (Technology)	-	8,843.07	8,843.07
8290	Title II, Part D (Technology) ARRA	-	8,594.00	8,594.00
8290	Title V (Innovative Strategies)	-	1,524.53	1,524.53
8290	Title III (Immigrant Education)	-	17,230.87	17,230.87
8290	Title III (Limited English Proficiency)	-	95,827.55	95,827.55
8290	Medi-Cal LEA Billing Option	-	402.96	402.96
8290	GearUp - HHS	-	10,500.00	10,500.00
8290	All Other Federal Revenues	-	-	-
	TOTAL FEDERAL FUNDS	**$ 291,518.00**	**$ 2,010,034.52**	**$ 2,301,552.52**

OTHER STATE REVENUE

	STATE REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8311	Economic Impact Aid (EIA)	-	249,950.00	249,950.00
8311	Limited English Proficiency (LEP)	-	199,224.00	199,224.00
8311	Home-To-School Transportation	-	333,850.00	333,850.00
8311	Special Education Transportation	-	10,854.00	10,854.00
8434	K-3 Class Size Reduction (CSR)	509,424.00	-	509,424.00
8550	Special Education Mandated Costs	-	-	-
8550	Mandated Costs Reimbursement	-	-	-
8560	California Lottery	196,017.00	30,787.00	226,804.00
8590	Oral Health Assessment	-	-	-
8590	Special Education Madated Cost Settlement	-	-	-
8590	CAHSEE Reimbursement	-	-	-
8590	CELDT Reimbursement	-	-	-
8590	After School Ed and Safety (ASES) - Finley	-	155,268.00	155,268.00
8590	After School Ed and Safety (ASES) - HMS	-	137,434.00	137,434.00
8590	Deferred Maintenance	365,272.00	-	365,272.00
8590	Physical Ed Teacher Incentive Program	88,045.00	-	88,045.00
8590	Com. Based Eng. Tutoring (CBET)	19,017.00	-	19,017.00
8590	Adult Education: CalWORKS	20,776.00	-	20,776.00
8590	Adult Education	169,371.00	-	169,371.00
8590	School Safety & Violence Prev., Grades 8-12	30,930.00	-	30,930.00
8590	Tobacco Use And Prevention (TUPE)	-	2,479.00	2,479.00
8590	Arts and Music Block Grant	26,086.00	-	26,086.00
8590	Agricultural Vocational Incentive Grants	-	14,000.00	14,000.00
8590	CAHSEE Intensive Instruction	15,299.00	-	15,299.00
8590	Supplemental School Counseling Program	66,595.00	-	66,595.00
8590	Gifted and Talented Education (GATE)	10,697.00	-	10,697.00
8590	Instructional Materials Realignment (AB1781)	98,775.00	-	98,775.00
8590	Peer Assistance Review (PAR)	8,248.00	-	8,248.00
8590	Staff Development - SB472 Math/ELA Training	16,000.00	-	16,000.00
8590	Staff Development - Principal Training	2,414.00	-	2,414.00
8590	Pupil Retention Block Grant	52,193.00	-	52,193.00
8590	Professional Development Block Grant	20,102.00	-	20,102.00
8590	School and Library Improvement Block Grant	119,640.00	-	119,640.00
8590	Summer School/After School Tutoring	134,276.00	-	134,276.00
8590	CalEMA Reimbursement for Earthquake Damages	72,880.00	-	72,880.00
8590	All Other State Revenues	-	-	-
	TOTAL OTHER STATE FUNDS	**$ 2,042,057.00**	**$ 1,133,846.00**	**$ 3,175,903.00**

OTHER LOCAL REVENUE

	LOCAL REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8660	Interest	30,000.00	-	30,000.00
8677	ROP Transfer (Pass-through Revenue)	51,522.00		
8691	Plus: Misc. Funds Non Reserve Limit	-	-	-
8699	Medical Administrative Activities (MAA)	24,750.00	-	24,750.00
8699	Driver's Ed Training	1,500.00	-	1,500.00
8699	Pine House Rent	4,800.00	-	4,800.00
8699	HMS Parent Fundraiser Reimbursement	-	-	-
8699	HHS Parent Fundraiser Reimbursement	-	-	-
8699	All Other Local Revenues	8,061.00	-	8,061.00
8699	Even Start Parent Monies	-	-	-
8699	Microsoft Voucher Reimbursement (Sites)	-	16,904.47	16,904.47
8699	Microsoft Voucher Reimbursement (Govt Ent)	-	2,991.56	2,991.56
8699	Transportation Billing	-	15,000.00	15,000.00
8792	Special Ed SELPA Transfer	-	328,035.00	328,035.00
	TOTAL OTHER LOCAL FUNDS	**$ 120,633.00**	**$ 362,931.03**	**$ 483,564.03**

INTERNAL TRANSFERS

	INTERFUND TRANSFERS IN	UNRESTRICTED	RESTRICTED	TOTAL
8919	From: Fund 110 Adult Ed (Flex PY Balance)	-	-	-
8919	From: Fund 140 Def Maint (Flex PY Balance)	-	-	-
8919	From: Fund 170 Special Reserve (For Cash)	-	-	-
8990	Contributions from Restricted Rev (ELAP)	-	-	-
8990	Contributions from Restricted Rev (Ag Incentive)	-	-	-
8997	Transfers of Restricted Balances	-	-	-
8998	Categorical Flexibility Transfers	-	-	-
	TOTAL INTERFUND TRANSFERS IN	**$ -**	**$ -**	**$ -**

GRAND TOTAL - REVENUE	**$ 10,866,890.00**	**$ 3,671,886.55**	**$ 14,538,776.55**

SALARY COSTS

	CERTIFICATED SALARIES	UNRESTRICTED	RESTRICTED	TOTAL
1100	Classroom Teachers	4,193,134.00	1,072,797.00	5,265,931.00
1160	Substitute Teachers	66,000.00	19,000.00	85,000.00
1170	Extra-Duty Stipends For Teachers	71,800.00	160,285.00	232,085.00
1200	Certificated Pupil Support Salaries	198,824.00	180,209.00	379,033.00
1300	Certificated Supervisors / Administrators	757,832.00	5,000.00	762,832.00
1900	Other Certificated Salaries	141,900.00	-	141,900.00
	TOTAL CERTIFICATED	**$ 5,429,490.00**	**$ 1,437,291.00**	**$ 6,866,781.00**

	CLASSIFIED SALARIES	UNRESTRICTED	RESTRICTED	TOTAL
2100	Instructional Aides Salaries	48,698.00	304,921.00	353,619.00
2200	Classified Support Salaries	429,214.00	448,794.00	878,008.00
2300	Classified Supervisors / Administrators	88,368.00	69,247.00	157,615.00
2400	Clerical, Technical, & Office Staff	591,393.00	84,161.00	675,554.00
2900	Other Classified Salaries	57,500.00	33,680.00	91,180.00
2990	Work Study	-	45,132.00	45,132.00
	TOTAL CLASSIFIED	**$ 1,215,173.00**	**$ 985,935.00**	**$ 2,201,108.00**

BENEFIT COSTS

	EMPLOYEE BENEFITS	UNRESTRICTED	RESTRICTED	TOTAL
3101	STRS - Certificated	435,545.00	114,259.00	549,804.00
3102	STRS - Classified	-	-	-
3201	PERS - Certificated	5,894.00	5,807.00	11,701.00
3202	PERS - Classified	130,109.00	99,605.00	229,714.00
3301	Social Security / Medicare - Certificated	-	165.00	165.00
3302	Social Security / Medicare - Classified	75,341.00	58,270.00	133,611.00
3303	Medicare - Certificated	78,698.00	20,856.00	99,554.00
3304	Medicare - Classified	17,621.00	13,616.00	31,237.00
3401	Health and Welfare - Certificated	578,677.00	150,485.00	729,162.00
3402	Health and Welfare - Classified	168,696.00	121,231.00	289,927.00
3501	Unemployment Insurance - Certificated	39,094.00	10,360.00	49,454.00
3502	Unemployment Insurance - Classified	8,749.00	6,763.00	15,512.00
3601	Workers' Compensation - Certificated	87,092.00	23,072.00	110,164.00
3602	Workers' Compensation - Classified	19,491.00	15,794.00	35,285.00
3701	Retiree Benefits - Certificated	48,890.00	-	48,890.00
3702	Retiree Benefits - Classified	23,726.00	-	23,726.00
3801	PERS Reduction - Classified	1,273.00	-	1,273.00
3802	PERS Reduction - Classified	28,108.00	13,529.00	41,637.00
3901	Other Benefits - Certificated	43,965.00	-	43,965.00
3902	Other Benefits - Classified	80,525.00	-	80,525.00
	TOTAL BENEFITS	**$ 1,871,494.00**	**$ 653,812.00**	**$ 2,525,306.00**

STATUTORY: CONTRIBUTION RATES

Public Employees Retirement System ……	10.707 %
State Teachers Retirement System …. ……..……..	8.25 %
Social Security ……	6.20 %
Medicare ……..	1.45 %
Unemployment Insurance …….. .	.72 %
Workers' Compensation ……..	1.604 %

HEALTH & WELFARE: CONTRIBUTION RATES

Health and Welfare – Classified…….. ……..	$ 6,180.00
Health and Welfare – Certificated ……..….	$ 7,192.00
Health and Welfare – Classified Confidential……	$ 6,935.00
Health and Welfare – Certificated Management……	$ 6,935.00

MATERIAL AND SUPPLIES COSTS

	MATERIALS AND SUPPLIES	UNRESTRICTED	RESTRICTED	TOTAL
4100	Approved Textbooks and Core Materials	-	-	-
4200	Books and Other Reference Materials	104,475.00	550.00	105,025.00
4300	Materials & Supplies	124,674.00	502,520.88	627,194.88
4400	Non-Capitalized Equipment ($500-$5,000)	4,000.00	28,116.95	32,116.95
4700	Food	-	-	-
	TOTAL MATERIAL AND SUPPLIES	**$ 233,149.00**	**$ 531,187.83**	**$ 764,336.83**

OTHER OPERATING COSTS

	OTHER OPERATING EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
5200	Travel and Conference	33,350.00	160,488.32	193,838.32
5300	Dues and Memberships	20,200.00	2,000.00	22,200.00
5400	Property/Liability Insurance	108,300.00	-	108,300.00
5500	Operation and Housekeeping Services	10,000.00	15,000.00	25,000.00
5501	Natural Gas	8,000.00	-	8,000.00
5502	Electricity	450,000.00	-	450,000.00
5503	Water	150,000.00	-	150,000.00
5600	Rentals, Leases, and Repairs	414,514.00	60,031.83	474,545.83
5710	Centralized Services (Categoricals)	(122,858.70)	122,858.70	-
5800	Professional Services	289,050.00	301,743.92	590,793.92
5860	County Contracts (Data Processing)	35,000.00	-	35,000.00
5900	Communications	28,500.00	1,350.00	29,850.00
	TOTAL OTHER OPERATING	**$ 1,424,055.30**	**$ 663,472.77**	**$ 2,087,528.07**

CAPITAL OUTLAY COSTS

	CAPITAL OUTLAY	UNRESTRICTED	RESTRICTED	TOTAL
6100	Site Improvements	-	-	-
6200	Building Improvements	-	-	-
6400	Capitalized Equipment ($5,000+)	-	-	-
6500	Equipment Replacement-Johnson Controls	-	-	-
	TOTAL CAPITAL OUTLAY	**$0.00**	**$0.00**	**$0.00**

OTHER OUTGO COSTS

	OTHER OUTGO	UNRESTRICTED	RESTRICTED	TOTAL
7222	Transfers of Apportionments to County Office	-	-	-
7310	Indirect Cost Recovery	(98,504.67)	98,504.67	-
7350	Direct Suppt/Indirect Cst for Interfund Changes	-	-	-
	DEBT SERVICE			
7438	Debt Service - Interest	8,885.00	5,189.00	14,074.00
7439	Debt Service - Principal	81,121.00	29,592.00	110,713.00
	INTERFUND TRANSFERS OUT			
7615	To: Fund 140 (Deferred Maintenance)	-	-	-
7619	To: Fund 110 (Ad Ed - Discretionary Block)	-	-	-
7619	To: Fund 170 (Special Reserve Fund - Maint)	-	-	-
	RESTRICTED RESERVES			
7699	Restricted Reserves	-	-	-
	TOTAL OTHER FINANCING	**(8,498.67)**	**133,285.67**	**124,787.00**

GRAND TOTAL - EXPENSES	**$ 10,164,862.63**	**$ 4,404,984.27**	**$ 14,569,846.90**

THE BOTTOM LINE (2010-11)

	UNRESTRICTED	RESTRICTED	TOTAL
Unaudited Beginning Balance July 1, 2010	2,079,488.20	267,642.71	2,347,130.91
Audit Adjustments / Restatements	-	0.01	0.01
Net Unaudited Beg Balance July 1, 2010	**$ 2,079,488.20**	**$ 267,642.72**	**$ 2,347,130.92**
ADD: INCOME	10,866,890.00	3,671,886.55	14,538,776.55
SUBTRACT: EXPENDITURES	(10,164,862.63)	(4,404,984.27)	(14,569,846.90)
Excess / (Deficiency)	**702,027.37**	**(733,097.72)**	**(31,070.35)**

CONTRIBUTIONS TO RESTRICTED PROGRAMS

Special Education - SELPA	-	-	-
Ongoing & Major Maintenance	(380,617.00)	380,617.00	-
Home-to-School Transportation	(84,838.00)	84,838.00	-
			-
Total Contributions	(465,455.00)	465,455.00	-
Net Change in Fund Balance	**236,572.37**	**(267,642.72)**	**(31,070.35)**
Estimated Ending Balance June 30, 2011	**$ 2,316,060.57**	**$ 0.00**	**$ 2,316,060.57**

COMPONENTS OF THE ENDING BALANCE

	UNRESTRICTED	RESTRICTED	TOTAL
Revolving Cash	2,500.00		2,500.00
Economic Uncertainties 3%	437,095.74		437,095.74
P-2 Apportionment Deferral	1,876,464.83		1,876,464.83
Capital Improvements	-		-
Medi-Cal Billing Option		-	-
Microsoft Voucher Funds		-	-
Estimated Ending Balance June 30, 2011	**$ 2,316,060.57**	**$ -**	**$ 2,316,060.57**

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	8,038,361.00	7,971,361.00	1,455,561.81	8,412,682.00	441,321.00	5.5%
2) Federal Revenue		8100-8299	0.00	0.00	156,859.00	291,518.00	291,518.00	New
3) Other State Revenue		8300-8599	1,919,776.00	1,883,423.25	314,080.00	2,042,057.00	158,633.75	8.4%
4) Other Local Revenue		8600-8799	66,300.00	45,672.00	37,434.45	120,633.00	74,961.00	164.1%
5) TOTAL, REVENUES			10,024,437.00	9,900,456.25	1,963,935.26	10,866,890.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,705,348.00	5,697,473.00	1,557,849.79	5,429,490.00	267,983.00	4.7%
2) Classified Salaries		2000-2999	1,163,608.00	1,213,007.00	342,109.24	1,215,173.00	(2,166.00)	-0.2%
3) Employee Benefits		3000-3999	1,895,288.00	1,906,884.25	578,718.72	1,871,494.00	35,390.25	1.9%
4) Books and Supplies		4000-4999	131,150.00	230,175.00	141,327.98	233,149.00	(2,974.00)	-1.3%
5) Services and Other Operating Expenditures		5000-5999	1,071,200.00	1,152,200.00	398,477.14	1,424,055.30	(271,855.30)	-23.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	90,006.00	90,006.00	39,924.68	90,006.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(289,008.66)	(221,100.07)	0.00	(98,504.67)	(122,595.40)	55.4%
9) TOTAL, EXPENDITURES			9,767,591.34	10,068,645.18	3,058,407.55	10,164,862.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			256,845.66	(168,188.93)	(1,094,472.29)	702,027.37		
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	(642,926.00)	(465,455.00)	(1.00)	(465,455.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(642,926.00)	(465,455.00)	(1.00)	(465,455.00)		

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)			(386,080.34)	(633,643.93)	(1,094,473.29)	236,572.37		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,079,488.20	2,079,488.20		2,079,488.20	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)			2,079,488.20	2,079,488.20		2,079,488.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,079,488.20	2,079,488.20		2,079,488.20		
2) Ending Balance, June 30 (E + F1e)			1,693,407.86	1,445,844.27		2,316,060.57		
Components of Ending Fund Balance								
a) Reserve for								
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	402,641.34	423,403.58		437,095.74		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	1,288,266.52	1,019,940.69		1,876,464.83		
P-2 Apportionment Deferral	0000	9780	*1,288,266.52*					
P-2 Apportionment Deferral	0000	9780		*1,019,940.69*				
2010-11 Revenue Limit Deferrals	0000	9780				*1,876,464.83*		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	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	6,343,173.00	6,230,458.00	1,304,941.00	6,671,511.00	441,053.00	7.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	29,694.00	29,694.00	0.00	29,694.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,176,441.00	2,003,615.00	0.00	2,003,615.00	0.00	0.0%
Unsecured Roll Taxes		8042	186,051.00	174,368.00	137,919.00	174,368.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	41,992.00	14,693.00	124.00	14,693.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(614,296.00)	(614,296.00)	0.00	(614,296.00)	0.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	255,262.00	0.00	255,262.00	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	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			8,163,055.00	8,093,794.00	1,442,984.00	8,534,847.00	441,053.00	5.4%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(165,049.00)	(165,075.00)	0.00	(165,075.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	40,355.00	42,642.00	12,577.81	42,910.00	268.00	0.6%
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			8,038,361.00	7,971,361.00	1,455,561.81	8,412,682.00	441,321.00	5.5%
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	156,859.00	291,518.00	291,518.00	New
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 (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	156,859.00	291,518.00	291,518.00	New
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	440,642.00	402,464.25	81,585.00	509,424.00	106,959.75	26.6%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	184,652.00	186,477.00	0.00	196,017.00	9,540.00	5.1%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	1,294,482.00	1,294,482.00	232,495.00	1,336,616.00	42,134.00	3.3%
TOTAL, OTHER STATE REVENUE			1,919,776.00	1,883,423.25	314,080.00	2,042,057.00	158,633.75	8.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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%

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)
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	60,000.00	30,000.00	(223.46)	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	51,522.00	51,522.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	6,300.00	15,672.00	37,657.91	39,111.00	23,439.00	149.6%
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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			66,300.00	45,672.00	37,434.45	120,633.00	74,961.00	164.1%
TOTAL, REVENUES			10,024,437.00	9,900,456.25	1,963,935.26	10,866,890.00	966,433.75	9.8%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,633,440.00	4,598,589.00	1,240,317.53	4,330,934.00	267,655.00	5.8%
Certificated Pupil Support Salaries		1200	173,123.00	199,152.00	56,959.46	198,824.00	328.00	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	756,885.00	757,832.00	213,272.80	757,832.00	0.00	0.0%
Other Certificated Salaries		1900	141,900.00	141,900.00	47,300.00	141,900.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,705,348.00	5,697,473.00	1,557,849.79	5,429,490.00	267,983.00	4.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	35,000.00	48,517.00	1,809.53	48,698.00	(181.00)	-0.4%
Classified Support Salaries		2200	433,412.00	428,098.00	143,232.98	429,214.00	(1,116.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	88,368.00	88,368.00	29,456.00	88,368.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	557,828.00	590,524.00	159,683.37	591,393.00	(869.00)	-0.1%
Other Classified Salaries		2900	49,000.00	57,500.00	7,927.36	57,500.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,163,608.00	1,213,007.00	342,109.24	1,215,173.00	(2,166.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	465,962.00	457,650.00	124,887.96	435,545.00	22,105.00	4.8%
PERS		3201-3202	130,512.00	135,786.00	35,582.51	136,003.00	(217.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	171,717.00	175,382.00	47,190.74	171,660.00	3,722.00	2.1%
Health and Welfare Benefits		3401-3402	731,990.00	750,980.00	280,840.17	747,373.00	3,607.00	0.5%
Unemployment Insurance		3501-3502	46,536.00	49,762.00	13,006.83	47,843.00	1,919.00	3.9%
Workers' Compensation		3601-3602	107,168.00	110,861.25	28,978.32	106,583.00	4,278.25	3.9%
OPEB, Allocated		3701-3702	75,300.00	72,616.00	(10,209.68)	72,616.00	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	28,194.00	29,357.00	7,693.62	29,381.00	(24.00)	-0.1%
Other Employee Benefits		3901-3902	137,909.00	124,490.00	50,748.25	124,490.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,895,288.00	1,906,884.25	578,718.72	1,871,494.00	35,390.25	1.9%
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	0.00	98,775.00	82,951.67	104,475.00	(5,700.00)	-5.8%
Materials and Supplies		4300	126,150.00	126,400.00	57,674.47	124,674.00	1,726.00	1.4%
Noncapitalized Equipment		4400	5,000.00	5,000.00	701.84	4,000.00	1,000.00	20.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			131,150.00	230,175.00	141,327.98	233,149.00	(2,974.00)	-1.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	33,350.00	33,350.00	5,896.19	33,350.00	0.00	0.0%
Dues and Memberships		5300	20,200.00	20,200.00	14,158.50	20,200.00	0.00	0.0%
Insurance		5400-5450	108,300.00	108,300.00	90,048.75	108,300.00	0.00	0.0%
Operations and Housekeeping Services		5500	618,000.00	618,000.00	214,863.22	618,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,500.00	26,250.00	5,103.05	414,514.00	(388,264.00)	-1479.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	(122,858.70)	122,858.70	New
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	244,350.00	317,600.00	66,340.19	324,050.00	(6,450.00)	-2.0%
Communications		5900	25,500.00	28,500.00	2,067.24	28,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,071,200.00	1,152,200.00	398,477.14	1,424,055.30	(271,855.30)	-23.6%

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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	8,885.00	8,885.00	5,248.30	8,885.00	0.00	0.0%
Other Debt Service - Principal		7439	81,121.00	81,121.00	34,676.38	81,121.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			90,006.00	90,006.00	39,924.68	90,006.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(289,008.66)	(221,100.07)	0.00	(98,504.67)	(122,595.40)	55.4%
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			(289,008.66)	(221,100.07)	0.00	(98,504.67)	(122,595.40)	55.4%
TOTAL, EXPENDITURES			9,767,591.34	10,068,645.18	3,058,407.55	10,164,862.63	(96,217.45)	-1.0%

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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	(642,926.00)	(465,455.00)	(1.00)	(465,455.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(642,926.00)	(465,455.00)	(1.00)	(465,455.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(642,926.00)	(465,455.00)	(1.00)	(465,455.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	165,049.00	165,075.00	0.00	165,075.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,395,954.02	1,652,123.48	405,551.34	2,010,034.52	357,911.04	21.7%
3) Other State Revenue		8300-8599	1,151,216.00	1,129,904.00	243,747.38	1,133,846.00	3,942.00	0.3%
4) Other Local Revenue		8600-8799	335,913.00	423,458.04	58,401.20	362,931.03	(60,527.01)	-14.3%
5) TOTAL, REVENUES			3,048,132.02	3,370,560.52	707,699.92	3,671,886.55		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,258,207.00	1,156,070.00	369,260.96	1,437,291.00	(281,221.00)	-24.3%
2) Classified Salaries		2000-2999	852,696.00	957,171.00	261,072.77	985,935.00	(28,764.00)	-3.0%
3) Employee Benefits		3000-3999	567,854.00	571,588.00	172,516.29	653,812.00	(82,224.00)	-14.4%
4) Books and Supplies		4000-4999	312,133.61	539,011.24	149,759.13	531,187.83	7,823.41	1.5%
5) Services and Other Operating Expenditures		5000-5999	339,095.31	565,075.04	176,565.32	663,472.77	(98,397.73)	-17.4%
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	34,781.00	34,781.00	4,668.75	34,781.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	289,008.66	221,100.07	0.00	98,504.67	122,595.40	55.4%
9) TOTAL, EXPENDITURES			3,653,775.58	4,044,796.35	1,133,843.22	4,404,984.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B			(605,643.56)	(674,235.83)	(426,143.30)	(733,097.72)		
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	642,926.00	465,455.00	0.00	465,455.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			642,926.00	465,455.00	0.00	465,455.00		

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)			37,282.44	(208,780.83)	(426,143.30)	(267,642.72)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	267,642.72	267,642.72		267,642.72	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)			267,642.72	267,642.72		267,642.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			267,642.72	267,642.72		267,642.72		
2) Ending Balance, June 30 (E + F1e)			304,925.16	58,861.89		0.00		
Components of Ending Fund Balance								
a) Reserve for								
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	304,925.16	58,861.89		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	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		
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	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	165,049.00	165,075.00	0.00	165,075.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			165,049.00	165,075.00	0.00	165,075.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	281,824.00	281,824.00	384.00	281,824.00	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%

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 (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	1,088,815.02	1,345,746.52	405,167.34	1,703,066.56	357,320.04	26.6%
Vocational and Applied Technology Education	3500-3699	8290	11,565.00	14,000.00	0.00	14,241.00	241.00	1.7%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	13,750.00	10,552.96	0.00	10,902.96	350.00	3.3%
TOTAL, FEDERAL REVENUE			1,395,954.02	1,652,123.48	405,551.34	2,010,034.52	357,911.04	21.7%
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	333,847.00	333,850.00	123,571.00	333,850.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	444,280.00	420,089.00	0.00	449,174.00	29,085.00	6.9%
Spec. Ed. Transportation	7240	8311	10,854.00	10,854.00	4,017.00	10,854.00	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	24,108.00	26,845.00	0.00	30,787.00	3,942.00	14.7%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	2,479.00	2,479.00	0.00	2,479.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	335,648.00	335,787.00	116,159.38	306,702.00	(29,085.00)	-8.7%
TOTAL, OTHER STATE REVENUE			1,151,216.00	1,129,904.00	243,747.38	1,133,846.00	(3,942.00)	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%

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)
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	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	7,060.00	90,969.04	19.00	34,896.03	(56,073.01)	-61.6%
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	328,853.00	332,489.00	58,382.20	328,035.00	(4,454.00)	-1.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			335,913.00	423,458.04	58,401.20	362,931.03	(60,527.01)	-14.3%
TOTAL, REVENUES			3,048,132.02	3,370,560.52	707,699.92	3,671,886.55	301,326.03	8.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	983,180.00	972,287.00	303,248.82	1,252,082.00	(279,795.00)	-28.8%
Certificated Pupil Support Salaries		1200	226,511.00	178,783.00	56,639.14	180,209.00	(1,426.00)	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	48,516.00	5,000.00	9,373.00	5,000.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,258,207.00	1,156,070.00	369,260.96	1,437,291.00	(281,221.00)	-24.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	333,248.00	296,677.00	79,445.63	304,921.00	(8,244.00)	-2.8%
Classified Support Salaries		2200	346,062.00	448,794.00	124,420.05	448,794.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	70,147.00	69,247.00	23,082.36	69,247.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	69,749.00	83,223.00	20,960.45	84,161.00	(938.00)	-1.1%
Other Classified Salaries		2900	33,490.00	59,230.00	13,164.28	78,812.00	(19,582.00)	-33.1%
TOTAL, CLASSIFIED SALARIES			852,696.00	957,171.00	261,072.77	985,935.00	(28,764.00)	-3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	99,663.00	90,483.00	28,155.00	114,259.00	(23,776.00)	-26.3%
PERS		3201-3202	96,257.00	104,009.00	25,186.30	105,412.00	(1,403.00)	-1.3%
OASDI/Medicare/Alternative		3301-3302	83,248.00	87,827.00	25,389.71	92,907.00	(5,080.00)	-5.8%
Health and Welfare Benefits		3401-3402	227,993.00	227,144.00	74,840.37	271,716.00	(44,572.00)	-19.6%
Unemployment Insurance		3501-3502	14,932.00	14,953.00	4,338.93	17,123.00	(2,170.00)	-14.5%
Workers' Compensation		3601-3602	33,600.00	33,887.00	9,721.79	38,866.00	(4,979.00)	-14.7%
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	12,161.00	13,285.00	4,884.19	13,529.00	(244.00)	-1.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			567,854.00	571,588.00	172,516.29	653,812.00	(82,224.00)	-14.4%
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	525.00	550.00	0.00	550.00	0.00	0.0%
Materials and Supplies		4300	294,010.32	521,913.12	135,309.35	502,520.88	19,392.24	3.7%
Noncapitalized Equipment		4400	17,598.29	16,548.12	14,449.78	28,116.95	(11,568.83)	-69.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			312,133.61	539,011.24	149,759.13	531,187.83	7,823.41	1.5%
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	108,650.65	167,267.15	16,390.29	160,488.32	6,778.83	4.1%
Dues and Memberships		5300	555.00	2,000.00	0.00	2,000.00	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	15,000.00	15,000.00	15,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,000.00	60,000.00	36,290.00	60,031.83	(31.83)	-0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	122,858.70	(122,858.70)	New
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	205,539.66	319,457.89	108,873.56	301,743.92	17,713.97	5.5%
Communications		5900	5,350.00	1,350.00	11.47	1,350.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			339,095.31	565,075.04	176,565.32	663,472.77	(98,397.73)	-17.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	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	6,146.00	5,189.00	440.03	5,189.00	0.00	0.0%
Other Debt Service - Principal		7439	28,635.00	29,592.00	4,228.72	29,592.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			34,781.00	34,781.00	4,668.75	34,781.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	289,008.66	221,100.07	0.00	98,504.67	122,595.40	55.4%
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			289,008.66	221,100.07	0.00	98,504.67	122,595.40	55.4%
TOTAL, EXPENDITURES			3,653,775.58	4,044,796.35	1,133,843.22	4,404,984.27	(360,187.92)	-8.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
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		
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	642,926.00	465,455.00	0.00	465,455.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			642,926.00	465,455.00	0.00	465,455.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			642,926.00	465,455.00	0.00	465,455.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	8,203,410.00	8,136,436.00	1,455,561.81	8,577,757.00	441,321.00	5.4%
2) Federal Revenue		8100-8299	1,395,954.02	1,652,123.48	562,410.34	2,301,552.52	649,429.04	39.3%
3) Other State Revenue		8300-8599	3,070,992.00	3,013,327.25	557,827.38	3,175,903.00	162,575.75	5.4%
4) Other Local Revenue		8600-8799	402,213.00	469,130.04	95,835.65	483,564.03	14,433.99	3.1%
5) TOTAL, REVENUES			13,072,569.02	13,271,016.77	2,671,635.18	14,538,776.55		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,963,555.00	6,853,543.00	1,927,110.75	6,866,781.00	(13,238.00)	-0.2%
2) Classified Salaries		2000-2999	2,016,304.00	2,170,178.00	603,182.01	2,201,108.00	(30,930.00)	-1.4%
3) Employee Benefits		3000-3999	2,463,142.00	2,478,472.25	751,235.01	2,525,306.00	(46,833.75)	-1.9%
4) Books and Supplies		4000-4999	443,283.61	769,186.24	291,087.11	764,336.83	4,849.41	0.6%
5) Services and Other Operating Expenditures		5000-5999	1,410,295.31	1,717,275.04	575,042.46	2,087,528.07	(370,253.03)	-21.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	124,787.00	124,787.00	44,593.43	124,787.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,421,366.92	14,113,441.53	4,192,250.77	14,569,846.90		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B			(348,797.90)	(842,424.76)	(1,520,615.59)	(31,070.35)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	(1.00)	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(1.00)	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(348,797.90)	(842,424.76)	(1,520,616.59)	(31,070.35)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,347,130.92	2,347,130.92		2,347,130.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,347,130.92	2,347,130.92		2,347,130.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,347,130.92	2,347,130.92		2,347,130.92		
2) Ending Balance, June 30 (E + F1e)			1,998,333.02	1,504,706.16		2,316,060.57		
Components of Ending Fund Balance								
a) Reserve for								
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	304,925.16	58,861.89		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	402,641.34	423,403.58		437,095.74		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	1,288,266.52	1,019,940.69		1,876,464.83		
P-2 Apportionment Deferral	0000	9780	*1,288,266.52*					
P-2 Apportionment Deferral	0000	9780		*1,019,940.69*				
2010-11 Revenue Limit Deferrals	0000	9780				*1,876,464.83*		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	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	6,343,173.00	6,230,458.00	1,304,941.00	6,671,511.00	441,053.00	7.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	29,694.00	29,694.00	0.00	29,694.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,176,441.00	2,003,615.00	0.00	2,003,615.00	0.00	0.0%
Unsecured Roll Taxes		8042	186,051.00	174,368.00	137,919.00	174,368.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	41,992.00	14,693.00	124.00	14,693.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(614,296.00)	(614,296.00)	0.00	(614,296.00)	0.00	0.0%
Supplemental Educational Revenue Augment Fund (SERAF)		8046	0.00	255,262.00	0.00	255,262.00	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	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			8,163,055.00	8,093,794.00	1,442,984.00	8,534,847.00	441,053.00	5.4%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(165,049.00)	(165,075.00)	0.00	(165,075.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	165,049.00	165,075.00	0.00	165,075.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	40,355.00	42,642.00	12,577.81	42,910.00	268.00	0.6%
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			8,203,410.00	8,136,436.00	1,455,561.81	8,577,757.00	441,321.00	5.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	281,824.00	281,824.00	384.00	281,824.00	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	156,859.00	291,518.00	291,518.00	New
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 (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	1,088,815.02	1,345,746.52	405,167.34	1,703,066.56	357,320.04	26.6%
Vocational and Applied Technology Education	3500-3699	8290	11,565.00	14,000.00	0.00	14,241.00	241.00	1.7%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	13,750.00	10,552.96	0.00	10,902.96	350.00	3.3%
TOTAL, FEDERAL REVENUE			1,395,954.02	1,652,123.48	562,410.34	2,301,552.52	649,429.04	39.3%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	333,847.00	333,850.00	123,571.00	333,850.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	444,280.00	420,089.00	0.00	449,174.00	29,085.00	6.9%
Spec. Ed. Transportation	7240	8311	10,854.00	10,854.00	4,017.00	10,854.00	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	440,642.00	402,464.25	81,585.00	509,424.00	106,959.75	26.6%
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	208,760.00	213,322.00	0.00	226,804.00	13,482.00	6.3%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	2,479.00	2,479.00	0.00	2,479.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,630,130.00	1,630,269.00	348,654.38	1,643,318.00	13,049.00	0.8%
TOTAL, OTHER STATE REVENUE			3,070,992.00	3,013,327.25	557,827.38	3,175,903.00	162,575.75	5.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	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	60,000.00	30,000.00	(223.46)	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	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	51,522.00	51,522.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	13,360.00	106,641.04	37,676.91	74,007.03	(32,634.01)	-30.6%
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	328,853.00	332,489.00	58,382.20	328,035.00	(4,454.00)	-1.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			402,213.00	469,130.04	95,835.65	483,564.03	14,433.99	3.1%
TOTAL, REVENUES			13,072,569.02	13,271,016.77	2,671,635.18	14,538,776.55	1,267,759.78	9.6%

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	5,616,620.00	5,570,876.00	1,543,566.35	5,583,016.00	(12,140.00)	-0.2%
Certificated Pupil Support Salaries		1200	399,634.00	377,935.00	113,598.60	379,033.00	(1,098.00)	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	805,401.00	762,832.00	222,645.80	762,832.00	0.00	0.0%
Other Certificated Salaries		1900	141,900.00	141,900.00	47,300.00	141,900.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,963,555.00	6,853,543.00	1,927,110.75	6,866,781.00	(13,238.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	368,248.00	345,194.00	81,255.16	353,619.00	(8,425.00)	-2.4%
Classified Support Salaries		2200	779,474.00	876,892.00	267,653.03	878,008.00	(1,116.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	158,515.00	157,615.00	52,538.36	157,615.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	627,577.00	673,747.00	180,643.82	675,554.00	(1,807.00)	-0.3%
Other Classified Salaries		2900	82,490.00	116,730.00	21,091.64	136,312.00	(19,582.00)	-16.8%
TOTAL, CLASSIFIED SALARIES			2,016,304.00	2,170,178.00	603,182.01	2,201,108.00	(30,930.00)	-1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	565,625.00	548,133.00	153,042.96	549,804.00	(1,671.00)	-0.3%
PERS		3201-3202	226,769.00	239,795.00	60,768.81	241,415.00	(1,620.00)	-0.7%
OASDI/Medicare/Alternative		3301-3302	254,965.00	263,209.00	72,580.45	264,567.00	(1,358.00)	-0.5%
Health and Welfare Benefits		3401-3402	959,983.00	978,124.00	355,680.54	1,019,089.00	(40,965.00)	-4.2%
Unemployment Insurance		3501-3502	61,468.00	64,715.00	17,345.76	64,966.00	(251.00)	-0.4%
Workers' Compensation		3601-3602	140,768.00	144,748.25	38,700.11	145,449.00	(700.75)	-0.5%
OPEB, Allocated		3701-3702	75,300.00	72,616.00	(10,209.68)	72,616.00	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	40,355.00	42,642.00	12,577.81	42,910.00	(268.00)	-0.6%
Other Employee Benefits		3901-3902	137,909.00	124,490.00	50,748.25	124,490.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,463,142.00	2,478,472.25	751,235.01	2,525,306.00	(46,833.75)	-1.9%
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	525.00	99,325.00	82,951.67	105,025.00	(5,700.00)	-5.7%
Materials and Supplies		4300	420,160.32	648,313.12	192,983.82	627,194.88	21,118.24	3.3%
Noncapitalized Equipment		4400	22,598.29	21,548.12	15,151.62	32,116.95	(10,568.83)	-49.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			443,283.61	769,186.24	291,087.11	764,336.83	4,849.41	0.6%
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	142,000.65	200,617.15	22,286.48	193,838.32	6,778.83	3.4%
Dues and Memberships		5300	20,755.00	22,200.00	14,158.50	22,200.00	0.00	0.0%
Insurance		5400-5450	108,300.00	108,300.00	90,048.75	108,300.00	0.00	0.0%
Operations and Housekeeping Services		5500	618,000.00	633,000.00	229,863.22	633,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,500.00	86,250.00	41,393.05	474,545.83	(388,295.83)	-450.2%
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	449,889.66	637,057.89	175,213.75	625,793.92	11,263.97	1.8%
Communications		5900	30,850.00	29,850.00	2,078.71	29,850.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,410,295.31	1,717,275.04	575,042.46	2,087,528.07	(370,253.03)	-21.6%

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	15,031.00	14,074.00	5,688.33	14,074.00	0.00	0.0%
Other Debt Service - Principal		7439	109,756.00	110,713.00	38,905.10	110,713.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			124,787.00	124,787.00	44,593.43	124,787.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,421,366.92	14,113,441.53	4,192,250.77	14,569,846.90	(456,405.37)	-3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	0.00	0.00	(1.00)	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	(1.00)	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	(1.00)	0.00	0.00	0.0%

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	1,051.25	1,051.25	1,010.00	1,051.25	0.00	0%
2. Special Education	17.25	17.25	17.00	17.25	0.00	0%
HIGH SCHOOL						
3. General Education	551.69	551.69	553.00	551.69	0.00	0%
4. Special Education	15.96	15.96	15.00	15.96	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	3.76	5.02	5.00	5.02	0.00	0%
7. TOTAL, K-12 ADA	1,639.91	1,641.17	1,600.00	1,641.17	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)	1,639.91	1,641.17	1,600.00	1,641.17	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*						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), currently in effect for a five-year period from 2008-09 through 2012-13.

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	6,367.05	6,368.05	6,368.05
2. Inflation Increase	0041	(24.00)	(25.00)	(25.00)
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	6,343.05	6,343.05	6,343.05
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,343.05	6,343.05	6,343.05
b. Revenue Limit ADA	0033	1,639.91	1,641.17	1,641.17
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	10,402,031.13	10,410,023.37	10,410,023.37
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	0.00	0.00	0.00
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	213.15	0.00	0.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	10,402,244.28	10,410,023.37	10,410,023.37
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.81645	0.81645	0.82037
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	8,492,912.34	8,499,263.58	8,540,070.87
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	59,616.00	62,877.00	62,700.00
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	40,355.00	42,642.00	42,910.00
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)	- - -	19,261.00	20,235.00	19,790.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	8,512,173.34	8,519,498.58	8,559,860.87

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587, 0660	1,819,882.00	1,863,336.00	1,863,336.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	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	1,819,882.00	1,863,336.00	1,863,336.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	6,692,291.34	6,656,162.58	6,696,524.87
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	19,472.00	24,894.00	25,013.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	- - -	(329,646.34)	(400,810.58)	(0.87)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	(349,118.34)	(425,704.58)	(25,013.87)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	- - -	6,343,173.00	6,230,458.00	6,671,511.00

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	19,106.00	19,057.00	19,057.00
44. California High School Exit Exam	9002	58,397.00	56,445.00	56,445.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	56,445.00	58,222.00	58,222.00
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.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
BEGINNING CASH				**887,003.96**	**1,189,687.38**	**1,165,561.55**	**1,437,381.09**	**1,023,284.71**	**1,040,669.21**	**2,187,562.07**	**2,252,527.40**	**1,459,453.38**	**490,958.65**	**1,143,497.35**	**180,793.15**		
RECEIPTS																	
				0.00%	6.89%	7.28%	5.39%	13.00%	18.00%	9.00%	0.50%	0.00%	11.00%	0.50%	0.00%	71.56%	28.44%
State Aid - Rev Limit	0000	8011	6,671,541.00	0.00	459,493.00	485,699.00	359,749.00	867,300.33	1,200,877.38	600,438.69	33,357.71	0.00	733,869.51	33,357.71	0.00	4,774,142.32	1,897,398.68
				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
				0.00%	0.00%	7.40%	0.01%	0.00%	49.85%	0.00%	0.55%	0.00%	36.37%	0.00%	3.90%	98.08%	1.92%
Local Property Taxes	0000	80??	1,863,336.00	0.00	0.00	137,919.00	124.00	0.00	928,873.00	0.00	10,248.35	0.00	677,695.30	0.00	72,670.10	1,827,529.75	35,806.25
				4.98%	6.18%	9.44%	8.72%	8.88%	8.88%	8.88%	8.88%	8.88%	8.88%	8.88%	8.51%	100.00%	0.00%
Other Non Revenue	0000	8092	42,881.00	2,136.65	2,651.46	4,048.99	3,740.71	3,807.83	3,807.83	3,807.83	3,807.83	3,807.83	3,807.83	3,807.83	3,648.36	42,881.00	0.00
TOTAL REVENUE LIMIT SOURCES 8010-8099			**8,577,758.00**	**2,136.65**	**462,144.46**	**627,666.99**	**363,613.71**	**871,108.16**	**2,133,558.21**	**604,246.52**	**47,413.89**	**3,807.83**	**1,415,372.65**	**37,165.54**	**76,318.46**	**6,644,553.07**	**1,933,204.93**
				0.00%	0.00%	0.00%	0.14%	0.00%	0.00%	0.00%	60.00%	0.00%	20.00%	0.00%	0.00%	80.14%	19.86%
Special Ed-IDEA	3310	8181	281,824.00	0.00	0.00	0.00	384.00	0.00	0.00	0.00	169,094.40	0.00	56,364.80	0.00	0.00	225,843.20	55,980.80
				0.00%	0.00%	0.00%	53.81%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	23.58%	46.19%
FEMA - Federal Funds	0072	8281	291,518.00	0.00	0.00	0.00	156,859.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156,859.00	134,659.00
				0.00%	0.00%	0.00%	0.00%	30.00%	0.00%	0.00%	0.00%	0.00%	30.00%	0.00%	0.00%	60.00%	40.00%
Title I, Part A	3010	8290	665,090.99	0.00	0.00	0.00	0.00	199,527.30	0.00	0.00	0.00	0.00	199,527.30	0.00	0.00	399,054.59	266,036.40
				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%
Title I, Part A, ARRA	3011	8290	28,421.96	0.00	0.00	0.00	0.00	28,421.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,421.96	0.00
				0.00%	0.00%	0.00%	10.82%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	90.82%	9.18%
Migrant Education	3060	8290	245,634.00	0.00	0.00	0.00	26,585.45	24,563.40	24,563.40	24,563.40	24,563.40	24,563.40	24,563.40	24,563.40	24,563.40	223,092.65	22,541.35
				0.00%	0.00%	90.53%	0.35%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	90.88%	9.12%
Migrant-Summer	3061	8290	102,277.41	0.00	0.00	92,590.67	362.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92,952.85	9,324.56
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	30.00%	0.00%	0.00%	30.00%	60.00%	40.00%
Even Start Fam Literacy	3105	8290	137,265.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,179.50	0.00	0.00	41,179.50	82,359.00	54,906.00
				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 I, PI Schools	3178	8290	92.51	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	92.51
				0.00%	0.00%	90.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Education Jobs Fund	3205	8290	315,186.00	0.00	0.00	283,667.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,519.00	315,186.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	25.00%	0.00%	0.00%	0.00%	75.00%	25.00%
Carl Perkins	3550	8290	14,241.00	0.00	0.00	0.00	0.00	0.00	7,120.50	0.00	0.00	3,560.25	0.00	0.00	0.00	10,680.75	3,560.25
				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%	25.00%	0.00%	0.00%	30.00%	0.00%	0.00%	30.00%	85.00%	15.00%
Title II, Part A	4035	8290	75,116.63	0.00	0.00	0.00	0.00	0.00	18,779.16	0.00	0.00	22,534.99	0.00	0.00	22,534.99	63,849.14	11,267.49
				0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Title II, Part A (Admin Tr)	4036	8290	1,962.04	0.00	1,962.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,962.04	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 II, Part D	4045	8290	8,843.07	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	8,843.07
				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%	97.18%
Title II, Part D (ARRA)	4047	8290	8,594.00	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	8,594.00
				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	1,524.53	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	1,524.53
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	45.00%	0.00%	0.00%	0.00%	0.00%	0.00%	45.00%	55.00%
Title III, Immigrant	4201	8290	17,230.87	0.00	0.00	0.00	0.00	0.00	0.00	7,753.89	0.00	0.00	0.00	0.00	0.00	7,753.89	9,476.98
				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%
Title III, LEP	4203	8290	95,827.55	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	95,827.55
				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%
Medi-Cal LEA Billing	5640	8290	402.96	0.00	0.00	0.00	0.00	0.00	402.96	0.00	0.00	0.00	0.00	0.00	0.00	402.96	0.00
				0.00%	0.00%	0.00%	0.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	80.00%	20.00%
Gear Up	5819	8290	10,500.00	0.00	0.00	0.00	0.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	8,400.00	2,100.00
				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%
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
TOTAL FEDERAL 8100-8299			**2,301,552.52**	**0.00**	**1,962.04**	**376,257.67**	**184,190.63**	**253,562.66**	**51,916.02**	**33,367.29**	**194,707.80**	**92,888.14**	**281,505.50**	**25,613.40**	**120,846.89**	**1,459,959.03**	**550,075.49**

	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%	0.00%	0.00%	19.20%	19.70%	0.00%	19.70%	0.00%	19.70%	0.00%	78.30%	21.70%
Economic Impact Aid	7090	8311	249,950.00	0.00	0.00	0.00	0.00	0.00	47,990.40	49,240.15	0.00	49,240.15	0.00	49,240.15	0.00	195,710.85	54,239.15
				0.00%	0.00%	0.00%	0.00%	0.00%	19.20%	19.70%	0.00%	19.70%	0.00%	19.70%	0.00%	78.30%	21.70%
Economic Impact Aid	7091	8311	199,224.00	0.00	0.00	0.00	0.00	0.00	38,251.01	39,247.13	0.00	39,247.13	0.00	39,247.13	0.00	155,992.39	43,231.61
				0.00%	0.00%	0.00%	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	72.00%	28.00%
Regular Transportation	7230	8311	333,850.00	0.00	0.00	0.00	0.00	30,046.50	30,046.50	30,046.50	30,046.50	30,046.50	30,046.50	30,046.50	30,046.50	240,372.00	93,478.00
				0.00%	0.00%	0.00%	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	72.00%	28.00%
Sp Ed Transportation	7240	8311	10,854.00	0.00	0.00	0.00	0.00	976.86	976.86	976.86	976.86	976.86	976.86	976.86	976.86	7,814.88	3,039.12
				16.02%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	25.00%	0.00%	4.73%	0.00%	25.00%	95.75%	4.25%
K-3 CSR	1200	8434	509,424.00	81,585.00	0.00	0.00	0.00	0.00	127,356.00	0.00	127,356.00	0.00	24,095.76	0.00	127,356.00	487,748.76	21,675.24
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	29.00%	0.00%	0.00%	31.40%	0.00%	0.00%	60.40%	39.60%
Unrestricted Lotto	1100	8560	196,017.00	0.00	0.00	0.00	0.00	0.00	0.00	56,844.93	0.00	0.00	61,549.34	0.00	0.00	118,394.27	77,622.73
				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%
Restricted Lottery	6300	8560	30,787.00	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	30,787.00
				0.00%	0.00%	0.00%	39.69%	8.74%	0.00%	0.00%	12.03%	4.66%	0.00%	21.97%	5.72%	92.81%	7.19%
ASES	6010	8590	292,702.00	0.00	0.00	0.00	116,159.38	25,582.15	0.00	0.00	35,212.05	13,639.91	0.00	64,306.63	16,742.55	271,642.68	21,059.32
				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%
ELAP	6286	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%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Tobacco Prevention	6660	8590	2,479.00	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	2,479.00
				0.00%	0.00%	0.00%	0.00%	0.00%	66.24%	0.00%	0.00%	0.00%	0.00%	9.27%	0.00%	75.51%	24.49%
Ag Incentive	7010	8590	14,000.00	0.00	0.00	0.00	0.00	0.00	9,273.60	0.00	0.00	0.00	0.00	1,297.80	0.00	10,571.40	3,428.60
	Dept			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 State	0000	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%	60.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	60.61%	39.39%
FEMA - CalEMA Funds	0404	8590	72,880.00	0.00	0.00	0.00	44,176.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,176.00	28,704.00
				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	365,272.00	0.00	0.00	0.00	0.00	0.00	0.00	365,272.00	0.00	0.00	0.00	0.00	0.00	365,272.00	0.00
				0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Phys Ed TIP	6258	8590	88,045.00	0.00	0.00	0.00	0.00	88,045.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88,045.00	0.00
				0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
CBET	6285	8590	19,017.00	0.00	0.00	0.00	0.00	19,017.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,017.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	16.80%	0.00%	16.90%	0.00%	19.20%	0.00%	52.90%	47.10%
Regional Occup Prog	6350	8590	51,522.00	0.00	0.00	0.00	0.00	0.00	0.00	8,655.70	0.00	8,707.22	0.00	9,892.22	0.00	27,255.14	24,266.86
				0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
CalWORKs	6370	8590	20,776.00	0.00	0.00	0.00	20,776.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,776.00	0.00
				10.00%	3.83%	3.88%	19.01%	4.00%	11.00%	11.00%	0.00%	4.00%	3.00%	3.00%	3.00%	75.72%	24.28%
Adult Ed (Regular)	6390	8590	169,371.00	16,940.00	6,482.00	6,570.00	32,197.00	6,774.84	18,630.81	18,630.81	0.00	6,774.84	5,081.13	5,081.13	5,081.13	128,243.69	41,127.31
				47.92%	0.00%	0.00%	0.00%	15.00%	0.00%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	63.00%	37.00%
Safe Schools	6405	8590	30,930.00	14,822.00	0.00	0.00	0.00	4,639.50	0.00	24.74	0.00	0.00	0.00	0.00	0.00	19,486.24	11,443.76
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	55.67%	0.00%	0.00%	0.00%	0.00%	55.67%	44.33%
Art & Music Block Grant	6760	8590	26,086.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,522.08	0.00	0.00	0.00	0.00	14,522.08	11,563.92
				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%
CAHSEE Int Instruct	7055	8590	15,299.00	0.00	0.00	0.00	0.00	15,299.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,299.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.00%	98.00%
Supp Counseling	7080	8590	66,595.00	0.00	0.00	0.00	0.00	0.00	0.00	1,331.90	0.00	0.00	0.00	0.00	0.00	1,331.90	65,263.10
				16.80%	7.43%	6.53%	19.01%	9.00%	9.00%	18.00%	0.50%	0.00%	15.00%	4.50%	0.00%	105.76%	-5.76%
Gifted and Talented Ed	7140	8590	10,697.00	1,797.00	795.00	698.00	2,033.00	962.73	962.73	1,925.46	53.49	0.00	1,604.55	481.37	0.00	11,313.32	(616.32)
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	11.99%	0.00%	0.00%	35.00%	46.99%	53.01%
Instructional Materials	7156	8590	98,775.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,843.12	0.00	0.00	34,571.25	46,414.37	52,360.63
				0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	8.00%	15.00%	8.00%	8.00%	8.00%	8.00%	80.00%	20.00%
Peer Assistance Review	7271	8590	8,248.00	0.00	0.00	0.00	0.00	2,062.00	0.00	659.84	1,237.20	659.84	659.84	659.84	659.84	6,598.40	1,649.60
				0.00%	0.00%	0.00%	0.00%	17.00%	0.00%	6.00%	0.00%	8.00%	0.00%	0.00%	0.00%	31.00%	69.00%
SB472 Training	7294	8590	16,000.00	0.00	0.00	0.00	0.00	2,720.00	0.00	960.00	0.00	1,280.00	0.00	0.00	0.00	4,960.00	11,040.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	40.00%	0.00%	0.00%	40.00%	60.00%
Principal Training	7325	8590	2,414.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	965.60	0.00	0.00	965.60	1,448.40
				0.00%	0.00%	0.00%	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	0.00%	63.00%	37.00%
Pupil Retention Block	7390	8590	52,193.00	0.00	0.00	0.00	0.00	4,697.37	4,697.37	4,697.37	4,697.37	4,697.37	4,697.37	4,697.37	0.00	32,881.59	19,311.41
				0.00%	0.00%	0.00%	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	0.00%	63.00%	37.00%
Prof. Develop. Block	7393	8590	20,102.00	0.00	0.00	0.00	0.00	1,809.18	1,809.18	1,809.18	1,809.18	1,809.18	1,809.18	1,809.18	0.00	12,664.26	7,437.74
				0.00%	0.00%	0.00%	0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	0.00%	63.00%	37.00%
School Library Imp Block	7395	8590	119,640.00	0.00	0.00	0.00	0.00	10,767.60	10,767.60	10,767.60	10,767.60	10,767.60	10,767.60	10,767.60	0.00	75,373.20	44,266.80
				28.24%	5.33%	10.95%	18.94%	9.00%	9.00%	18.00%	0.50%	0.00%	12.00%	3.93%	0.00%	115.89%	-15.89%
Supp Hourly Attendance	8311	8590	134,276.00	37,916.00	7,156.00	14,708.00	25,429.00	12,084.84	12,084.84	24,169.68	671.38	0.00	16,113.12	5,277.05	0.00	155,609.91	(21,333.91)
TOTAL OTHER STATE			**3,227,425.00**	**153,060.00**	**14,433.00**	**21,976.00**	**240,770.38**	**225,484.57**	**302,846.90**	**615,259.85**	**227,349.70**	**179,689.72**	**158,366.84**	**223,780.82**	**215,434.13**	**2,534,275.93**	**620,269.07**

	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%	-0.74%	0.00%	0.00%	35.00%	0.00%	0.00%	35.00%	0.00%	0.00%	69.26%	30.74%
Interest	0000	8660	30,000.00	0.00	0.00	0.00	(223.46)	0.00	0.00	10,500.00	0.00	0.00	10,500.00	0.00	0.00	20,776.54	9,223.46
				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	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%	8.33%	0.00%	16.67%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	91.67%	8.33%
Pine House Rent	0000	8699	4,800.00	0.00	400.00	0.00	800.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	4,400.00	400.00
				112.34%	13.28%	12.66%	6.93%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	145.22%	-45.22%
All Other Local Rev	0000	8699	8,061.00	9,055.92	1,070.80	1,020.39	558.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,705.83	(3,644.83)
				0.00%	0.00%	0.00%	100.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.01%	-0.01%
Medi-Cal Admin Activ	0000	8699	24,750.00	0.00	0.00	0.00	24,752.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,752.08	(2.08)
				0.00%	0.00%	0.00%	0.00%	21.33%	0.00%	21.33%	0.00%	32.00%	10.67%	10.67%	4.00%	100.00%	0.00%
Driver's Ed Training	0000	8699	1,500.00	0.00	0.00	0.00	0.00	319.95	0.00	319.95	0.00	480.00	160.05	160.05	60.00	1,500.00	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%	0.00%	100.00%
Even Start Parents	3105	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%	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%
LEA Billing Option	5640	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%	0.00%	0.00%	0.13%	20.83%	7.73%	42.74%	0.00%	11.67%	10.76%	0.00%	0.00%	93.86%	6.14%
Transportation Billing	7230	8699	15,000.00	0.00	0.00	0.00	19.00	3,124.50	1,159.50	6,411.00	0.00	1,750.50	1,614.00	0.00	0.00	14,078.50	921.50
				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%
Maintenance	8150	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%	0.00%	0.00%	0.00%	0.00%	35.00%	0.00%	0.00%	35.00%	0.00%	0.00%	0.00%	70.00%	30.00%
Microsoft Vouchers	9155	8699	45,793.19	0.00	0.00	0.00	0.00	0.00	16,027.62	0.00	0.00	16,027.62	0.00	0.00	0.00	32,055.23	13,737.96
				0.00%	0.00%	0.00%	0.00%	0.00%	35.00%	0.00%	0.00%	35.00%	0.00%	0.00%	0.00%	70.00%	30.00%
Microsoft Govt Entities	9156	8699	2,991.56	0.00	0.00	0.00	0.00	0.00	1,047.05	0.00	0.00	1,047.05	0.00	0.00	0.00	2,094.09	897.47
				0.00%	0.08%	0.00%	17.72%	9.00%	9.00%	18.00%	0.50%	0.00%	15.00%	4.50%	0.00%	68.44%	31.81%
Special Ed -State	6500	8792	328,035.00	0.00	262.20	0.00	58,120.00	29,523.15	29,523.15	59,046.30	1,640.18	0.00	49,205.25	14,761.58	0.00	224,498.00	104,355.00
TOTAL OTHER LOCAL			**460,930.75**	**9,055.92**	**1,733.00**	**1,020.39**	**84,026.34**	**33,367.60**	**48,157.31**	**76,677.25**	**2,040.17**	**19,705.16**	**61,879.30**	**15,321.62**	**460.00**	**335,860.27**	**125,888.48**
TOTAL INTERFUND				0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
8910-8929			**0.00**	**0.00**	**0.00**	**0.00**	**(1.00)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**374,000.00**	373,999.00	(373,999.00)
GRAND TOTAL RECEIPTS			**14,567,666.27**	**164,252.57**	**480,272.50**	**1,026,921.05**	**872,600.06**	**1,383,522.99**	**2,536,478.44**	**1,329,550.91**	**471,511.56**	**296,090.86**	**1,917,124.29**	**301,881.39**	**787,059.49**	**11,348,647.30**	**2,855,438.97**

		OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
DISBURSEMENTS																	
				1.85%	8.08%	9.20%	8.95%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	8.92%	100.00%	0.00%
Certificated Salaries		1000	6,863,681.00	127,138.77	554,699.45	631,200.61	614,071.92	617,731.29	617,731.29	617,731.29	617,731.29	617,731.29	617,731.29	617,731.29	612,451.22	6,863,681.00	0.00
				5.06%	5.10%	8.73%	8.52%	8.97%	8.97%	8.97%	8.97%	8.97%	8.97%	8.97%	9.79%	100.00%	0.00%
Classified Salaries		2000	2,199,865.00	111,287.02	112,294.86	192,069.88	187,530.25	197,327.89	197,327.89	197,327.89	197,327.89	197,327.89	197,327.89	197,327.89	215,387.76	2,199,865.00	(0.00)
				8.21%	5.99%	7.90%	7.59%	8.55%	8.55%	8.55%	8.55%	8.55%	8.55%	8.55%	10.46%	100.00%	0.00%
Benefits		3000	2,524,648.00	207,270.54	151,307.85	199,473.10	191,560.48	215,857.40	215,857.40	215,857.40	215,857.40	215,857.40	215,857.40	215,857.40	264,034.20	2,524,648.00	0.00
				4.53%	5.38%	14.95%	10.13%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	9.01%	100.00%	0.00%
Supplies		4000	760,581.71	34,485.04	40,894.53	113,698.78	77,082.15	60,846.54	60,846.54	60,846.54	60,846.54	60,846.54	60,846.54	60,846.54	68,495.45	760,581.71	0.00
				7.69%	3.15%	8.86%	4.78%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	7.75%	86.48%	13.52%
Services/Other Operating		5000	2,092,529.06	160,965.02	65,932.62	185,413.40	99,959.13	162,171.00	162,171.00	162,171.00	162,171.00	162,171.00	162,171.00	162,171.00	162,171.00	1,809,638.19	282,890.87
Subtotal for SACS Reporting Object Codes 4000-5999			2,853,110.77	195,450.06	106,827.15	299,112.18	177,041.28	223,017.54	223,017.54	223,017.54	223,017.54	223,017.54	223,017.54	223,017.54	230,666.45	2,570,219.89	282,890.88
				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
				7.77%	11.86%	8.29%	6.85%	8.03%	8.03%	8.03%	8.03%	8.03%	8.03%	8.03%	8.03%	99.02%	0.98%
Debt Service - Interest		7438	14,074.00	1,093.48	1,669.35	1,167.19	964.70	1,130.14	1,130.14	1,130.14	1,130.14	1,130.14	1,130.14	1,130.14	1,130.14	13,935.86	138.14
				7.13%	6.28%	10.87%	7.25%	8.60%	8.60%	8.60%	8.60%	8.60%	8.60%	8.60%	8.60%	100.34%	-0.34%
Debt Service - Principal		7439	110,713.00	7,898.01	6,958.12	12,035.18	8,026.79	9,521.32	9,521.32	9,521.32	9,521.32	9,521.32	9,521.32	9,521.32	9,521.32	111,088.64	(375.64)
				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%
Deferred Maint. Transfer		7615	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%
Interfund Transfers Out		7619	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 DISBURSEMENTS			**14,566,091.77**	**650,137.88**	**933,756.78**	**1,335,058.14**	**1,179,195.42**	**1,264,585.58**	**1,264,585.58**	**1,264,585.58**	**1,264,585.58**	**1,264,585.58**	**1,264,585.58**	**1,264,585.58**	**1,333,191.09**	**14,283,438.40**	**282,653.37**
NET INCOME			**1,574.50**	**(485,885.31)**	**(453,484.28)**	**(308,137.09)**	**(306,595.36)**	**118,937.41**	**1,271,892.85**	**64,965.33**	**(793,074.02)**	**(968,494.73)**	**652,538.70**	**(962,704.20)**	**(546,131.61)**		

	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	887,003.96	PRIOR YEAR ACTIVITY													
			51.55%	32.13%	24.66%	8.37%	1.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	118.03%	-18.03%
Accounts Receivable	9200	1,776,295.00	915,761.23	570,637.03	438,052.79	148,623.69	23,447.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,096,521.83	(320,226.83)
			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
			0.00%	0.00%	100.00%	-29.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	70.56%	29.44%
Due From Other Funds	9310	254,776.00	0.00	0.00	254,776.09	(75,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	179,776.09	74,999.91
			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
			71.13%	2.25%	11.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	84.79%	15.21%
Accounts Payable	9510	(105,155.00)	(74,792.23)	(2,361.36)	(12,009.63)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(89,163.22)	(15,991.78)
			10.33%	30.79%	23.97%	31.90%	25.00%	25.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	146.99%	-46.99%
Health & Welfare Holding	9524	(500,000.00)	(51,642.15)	(153,960.49)	(119,839.51)	(159,500.65)	(125,000.00)	(125,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	(734,942.80)	234,942.80
			77.68%	-74.78%	-94.34%	107.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	15.92%	84.08%
Unemployment Holding	9525	(6,232.00)	(4,840.97)	4,660.55	5,879.28	(6,690.78)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(991.92)	(5,240.08)
Workers' Comp Holding	9526	0.00	4,082.85	10,382.72	13,097.61	(14,933.28)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,629.90	(12,629.90)
			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
			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%
Due To Other Funds	9610	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%
Holding Accounts	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	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%
Deferred Revenue	9650	(58,657.00)	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	(58,657.00)
TOTAL PRIOR YEAR		**2,250,530.96**	**788,568.73**	**429,358.45**	**579,956.63**	**(107,501.02)**	**(101,552.91)**	**(125,000.00)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**		
ENDING CASH			**1,189,687.38**	**1,165,561.55**	**1,437,381.09**	**1,023,284.71**	**1,040,669.21**	**2,187,562.07**	**2,252,527.40**	**1,459,453.38**	**490,958.65**	**1,143,497.35**	**180,793.15**	**(365,338.45)**		

Beginning Fund Balance July 1st	2,250,530.96
Change in Fund Balance	1,574.50
Estimated Fund Balance June 30th	2,252,105.46

Estimated Cash @ 6/30/2011	(365,338.45)
Estimated Accounts Receivable @ 6/30/2011	2,855,438.97
Estimated Accounts Payable @ 6/30/2011	(282,653.37)
Estimated Other Assets/Stores @ 6/30/2011	0.00
Revolving Cash @ 6/30/2011	2,500.00
Estimated Ending Fund Balance @ 6/30/2010	2,209,947.14

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	8,412,682.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,343.05	1.70%	6,450.88	1.90%	6,573.45
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		1,641.17	-2.51%	1,600.00	0.00%	1,600.00
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		10,410,023.37	-0.85%	10,321,408.00	1.90%	10,517,520.00
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		10,410,023.37	-0.85%	10,321,408.00	1.90%	10,517,520.00
f. Deficit Factor (Form RLI, line 16)		0.82037	0.00%	0.82037	0.00%	0.82037
g. Deficited Revenue Limit (Line A1e times line A1f, ID 0284)		8,540,070.87	-0.85%	8,467,373.48	1.90%	8,628,257.88
h. 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
i. Revenue Limit Transfers (Objects 8091 and 8097)		(165,075.00)	-0.05%	(165,000.00)	0.00%	(165,000.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		37,686.13	0.04%	37,700.00	0.00%	37,700.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		8,412,682.00	-0.86%	8,340,073.48	1.93%	8,500,957.88
2. Federal Revenues	8100-8299	291,518.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,042,057.00	-4.59%	1,948,401.00	1.90%	1,985,421.00
4. Other Local Revenues	8600-8799	120,633.00	-27.20%	87,822.00	0.00%	87,822.00
5. Other Financing Sources	8900-8999	(465,455.00)	-0.10%	(465,000.00)	0.00%	(465,000.00)
6. Total (Sum lines A1k thru A5)		10,401,435.00	-4.71%	9,911,296.48	2.00%	10,109,200.88
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				5,429,490.00		5,624,932.00
b. Step & Column Adjustment				81,442.00		84,374.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				114,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,429,490.00	3.60%	5,624,932.00	1.50%	5,709,306.00
2. Classified Salaries						
a. Base Salaries				1,215,173.00		1,206,631.00
b. Step & Column Adjustment				12,158.00		12,066.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(20,700.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,215,173.00	-0.70%	1,206,631.00	1.00%	1,218,697.00
3. Employee Benefits	3000-3999	1,871,494.00	3.00%	1,927,639.00	3.00%	1,985,468.00
4. Books and Supplies	4000-4999	233,149.00	1.80%	237,346.00	2.10%	242,330.00
5. Services and Other Operating Expenditures	5000-5999	1,424,055.30	-25.96%	1,054,435.00	2.10%	1,076,578.00
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	90,006.00	-48.89%	46,000.00	0.00%	46,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(98,504.67)	-0.51%	(98,000.00)	0.00%	(98,000.00)
9. Other Financing Uses	7600-7699	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)		10,164,862.63	-1.63%	9,998,983.00	1.81%	10,180,379.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		236,572.37		(87,686.52)		(71,178.12)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,079,488.20		2,316,060.57		2,228,374.05
2. Ending Fund Balance (Sum lines C and D1)		2,316,060.57		2,228,374.05		2,157,195.93
3. Components of Ending Fund Balance (Form 01I)						
a. Fund Balance Reserves	9710-9740	2,500.00		0.00		0.00
b. Designated for Economic Uncertainties	9770	437,095.74		406,785.00		414,344.00
c. Fund Balance Designations	9775, 9780	1,876,464.83		1,821,589.05		1,742,851.93
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		2,316,060.57		2,228,374.05		2,157,195.93

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	437,095.74		406,785.00		414,344.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
If GL data does not exist, key enter lines E2a and E2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770			0.00		0.00
b. Undesignated/Unappropriated Amount	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1 thru E2b)		437,095.74		406,785.00		414,344.00

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.

RL Assumptions = For the current year, HUSD assumes that the State Budget in CA remains unchanged for the remainder of the 2010-11 fiscal year, and that 2009-10 P-2 ADA will be used. For 2011-12, this MYP assumes that COLA is projected at 1.70% with deficit of 17.963% (as per School Services) that the District's ADA will drop by approximately 50, as is projected with the large decline suffered thus far this year. For the 2012-13 year, ADA is assumed to level off, COLA is projected at 1.90% and an unchanged deficit (as per SSC). Federal Revenues = The 2010-11 Unrestricted Fed Revenues (approximately $291,000) came from FEMA for the April 4, 2010 earthquake damages suffered by the district, and thus are one-time. For that reason, this MYP shows those revenues disappearing between 2010-11 and 2011-12. Other State Revenues = As was the case with the Fed Revenues, CalEMA also provided the District with one-time funds for the earthquake damages suffered by the District. For that reason, those revenues (approximately $73,000) were eliminated from the 2011-12 State Revenues. Also, it is assumed that Other State Revenues will receive 0.00% COLA in 2011-12 and 1.90% COLA in 2012-13 (according to SSC). Other Local Revenues = these include interest, as well as rental income from the Pine property, and driver's education fees. In 2010-11, as of the date of this report, HUSD has received approximately $32,000 in additional local revenues, primarily in the form of Medi-Cal Admin Activities reimbursements. Since the District does not budget for these revenues, the subsequent years 2011-12 and 2012-13 are decreased by this amount. Other Financing Sources = These negative amounts represent the transfer of Unrestricted funds to the Restricted portion of the budget. Currently, HUSD budgets for the regular transfer to Ongoing/Regular Maintenance and Transportation. Certificated Salary Expense = This MYP assumes a step/column cost increase of approximately 1.50%, as well as the transfer of costs back to the Unrestricted budget in 2011-12 of certain salaries. These salaries are transferring back to the Unrestricted budget due to 1) the loss of the Federal Jobs Funds and 2) the return of 2 employees currently on leaves of absence. Also included in the adjustments (helping to offset these increases in Unrestricted salary cost) is the assumption that HUSD will have to eliminate approximately 6 teaching positions due to declining enrollment. Classified Salary Expense = For both of the MYP outyears, the District estimates a step/column adjustment of 1.0%. In addition, in the 2011-12 fiscal year, the District expects to lose approximately 2 part-time positions that are funded from the Unrestricted portion of the Budget. Benefits Expense = The District has estimated a 3.0% increase in benefits costs for both of the outyears, 2011-12 and 2012-13. This is a conservative estimate, as employees share 50% of the cost of insurance premium increases, as well as the fact that both Certificated and Classified groups are budgeted to lose positions in 2011-12. Supplies Expense = For the outyears, the District utilized the SSC estimates of the Consumer Price Index (CPI) for both years, which total 1.80% in 2011-12 and 2.10% in 2012-13. Services Expense = Due to the FEMA and CalEMA funds, the current year expense amount in this category has been inflated to account for the repairs that will need to be performed for earthquak damages. For that reason, the total FEMA/CalEMA repair budget (approximately $388,000) has been removed in 2011-12, then the CPI was applied to that amount, as well as the corresponding CPI for 2012-13. Other Outgo = This expense represents capital leases. In the current year, HUSD will finish payment on its Voice-over-IP system, which will remove approximately $50,000 worth of expense going forward. Indirect Costs = This figure is expected to remain flat.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	165,075.00	-0.05%	165,000.00	0.00%	165,000.00
2. Federal Revenues	8100-8299	2,010,034.52	-26.85%	1,470,307.00	0.00%	1,470,307.00
3. Other State Revenues	8300-8599	1,133,846.00	0.00%	1,133,846.00	1.90%	1,155,389.00
4. Other Local Revenues	8600-8799	362,931.03	-5.48%	343,035.00	1.82%	349,268.00
5. Other Financing Sources	8900-8999	465,455.00	-0.10%	465,000.00	0.00%	465,000.00
6. Total (Sum lines A1 thru A5)		4,137,341.55	-13.54%	3,577,188.00	0.78%	3,604,964.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				1,437,291.00		1,008,804.00
b. Step & Column Adjustment				21,513.00		15,086.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(450,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,437,291.00	-29.81%	1,008,804.00	1.50%	1,023,890.00
2. Classified Salaries						
a. Base Salaries				985,935.00		745,782.00
b. Step & Column Adjustment				9,847.00		7,445.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(250,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	985,935.00	-24.36%	745,782.00	1.00%	753,227.00
3. Employee Benefits	3000-3999	653,812.00	2.90%	672,749.00	3.00%	692,931.00
4. Books and Supplies	4000-4999	531,187.83	-15.51%	448,810.00	3.33%	463,734.00
5. Services and Other Operating Expenditures	5000-5999	663,472.77	-16.02%	557,192.00	3.33%	575,720.00
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	34,781.00	-16.11%	29,179.00	-19.20%	23,576.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	98,504.67	-0.51%	98,000.00	0.00%	98,000.00
9. Other Financing Uses	7600-7699	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)		4,404,984.27	-19.17%	3,560,516.00	1.98%	3,631,078.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(267,642.72)		16,672.00		(26,114.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		267,642.72		0.00		16,672.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		16,672.00		(9,442.00)
3. Components of Ending Fund Balance (Form 01I)						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		16,672.00		(9,442.00)
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		0.00		16,672.00		(9,442.00)

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						

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.

RL Assumptions = This figure represents the Special Ed transfer from the Unrestricted RL calculation. It is expected to remain relatively constant throughout the projection. Federal Revenues = The 2010-11 Restricted Fed Revenues (approximately $2 million) included one-time monies from enhanced Migrant Programs (approximately $110,000), the Even Start Program (approxmiately $137,000) which is in its final year of operation, and the Federal Jobs Fund (approximately $315,000). For that reason, this MYP shows Restricted Fed Revenues declining drastically between 2010-11 and 2011-12, then leveling off in 2012-13. Other State Revenues = These revenue streams are expected to remain constant throughout the MYP. Other Local Revenues = these include transportation billings, as well as one-time Microsoft voucher funds, and Special Ed Transfers from the Imperial County SELPA office. Since the MS funds are one-time, and are expected to be spent by the current year-end, they are eliminated from 2011-12 and 2012-13. According to the SSC dartboard, Special Ed funds should receive the COLA, so those funds were increased by the recommended COLA amounts for 2011-12 and 2012-13 accordingly.. Other Financing Sources = These amounts represent the transfer of Unrestricted funds to the Restricted portion of the budget, and are expected to remain constant. Certificated Salary Expense = This MYP assumes a step/column cost increase of approximately 1.50%, as well as the transfer of costs back to the Unrestricted budget in 2011-12 of certain salaries. These salaries are transferring back to the Unrestricted budget due to 1) the loss of the Federal Jobs Funds and 2) the termination of the Even Start Program. In 2012-13, a 1.50% step/column cost was added. Classified Salary Expense = For both of the MYP outyears, the District estimates a step/column adjustment of 1.0%. In addition, in the 2011-12 fiscal year, the District expects to lose approximately $250,000 worth of Classified salary expense, primarily due to the loss of the Even Start Program, but also due to needed cuts in categorical program costs. Benefits Expense = The District has estimated a 3.0% increase in benefits costs for both of the outyears, 2011-12 and 2012-13. This is a conservative estimate, as employees share 50% of the cost of insurance premium increases, as well as the fact that both Certificated and Classified groups are budgeted to lose positions in 2011-12. Supplies and Services Expenses = For the outyears, the District utilized the SSC estimates of the Consumer Price Index (CPI) for both years, which total 1.80% in 2011-12 and 2.10% in 2012-13, but applied these amounts to a revised 2010-11 expenditure base. The District has chosen to budget for the entirety of its categorical funds in 2010-11, though prior history shows that there will be significant carryover. For this reason, the expenses between 2010-11 and 2011-12 show a drastic decrease. Other Outgo = This expense represents capital leases. In the next 2 years, the District anticipates paying down a couple of van capital leases, which will lessen the expenditures in this category. Indirect Costs = This figure is expected to remain flat over the MYP.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	8,577,757.00	-0.85%	8,505,073.48	1.89%	8,665,957.88
2. Federal Revenues	8100-8299	2,301,552.52	-36.12%	1,470,307.00	0.00%	1,470,307.00
3. Other State Revenues	8300-8599	3,175,903.00	-2.95%	3,082,247.00	1.90%	3,140,810.00
4. Other Local Revenues	8600-8799	483,564.03	-10.90%	430,857.00	1.45%	437,090.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		14,538,776.55	-7.22%	13,488,484.48	1.67%	13,714,164.88
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				6,866,781.00		6,633,736.00
b. Step & Column Adjustment				102,955.00		99,460.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(336,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,866,781.00	-3.39%	6,633,736.00	1.50%	6,733,196.00
2. Classified Salaries						
a. Base Salaries				2,201,108.00		1,952,413.00
b. Step & Column Adjustment				22,005.00		19,511.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(270,700.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,201,108.00	-11.30%	1,952,413.00	1.00%	1,971,924.00
3. Employee Benefits	3000-3999	2,525,306.00	2.97%	2,600,388.00	3.00%	2,678,399.00
4. Books and Supplies	4000-4999	764,336.83	-10.23%	686,156.00	2.90%	706,064.00
5. Services and Other Operating Expenditures	5000-5999	2,087,528.07	-22.80%	1,611,627.00	2.52%	1,652,298.00
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	124,787.00	-39.75%	75,179.00	-7.45%	69,576.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		14,569,846.90	-6.93%	13,559,499.00	1.86%	13,811,457.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(31,070.35)		(71,014.52)		(97,292.12)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,347,130.92		2,316,060.57		2,245,046.05
2. Ending Fund Balance (Sum lines C and D1)		2,316,060.57		2,245,046.05		2,147,753.93
3. Components of Ending Fund Balance (Form 01I)						
a. Fund Balance Reserves	9710-9740	2,500.00		0.00		0.00
b. Designated for Economic Uncertainties	9770	437,095.74		406,785.00		414,344.00
c. Fund Balance Designations	9775, 9780	1,876,464.83		1,821,589.05		1,742,851.93
d. Undesignated/Unappropriated Balance	9790	0.00		16,672.00		(9,442.00)
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		2,316,060.57		2,245,046.05		2,147,753.93

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties	9770	437,095.74		406,785.00		414,344.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		437,095.74		406,785.00		414,344.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
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 answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, 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)		1,595.00		1,600.00		1,600.00
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		14,569,846.90		13,559,499.00		13,811,457.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		14,569,846.90		13,559,499.00		13,811,457.00
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)		437,095.41		406,784.97		414,343.71
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)		437,095.41		406,784.97		414,343.71
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									146
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	516,579.00		516,579.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	95,372.00		95,372.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	160,983.00		160,983.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	11,854.00		11,854.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00		1,000.00
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	785,788.00	0.00	785,788.00
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 COSTS	0.00	0.00	0.00	0.00	0.00	0.00	785,788.00	0.00	785,788.00
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	393,623.00		393,623.00
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	97,487.00		97,487.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	11,854.00		11,854.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00		1,000.00
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	503,964.00	0.00	503,964.00
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	503,964.00	0.00	503,964.00
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									503,964.00

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
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)									165,075.00
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									165,075.00

* 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									146
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	594,513.72		594,513.72
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	190,091.46		190,091.46
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	190,170.27		190,170.27
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	13,783.95		13,783.95
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	38,913.21		38,913.21
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	1,027,472.61	0.00	1,027,472.61
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	23,922.37		23,922.37
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)	113,333.56								113,333.56
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	23,922.37	0.00	23,922.37
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	1,051,394.98	0.00	1,051,394.98
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	276,516.81		276,516.81
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	133,874.85		133,874.85
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	107,571.79		107,571.79
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	2,929.95		2,929.95
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	7,844.21		7,844.21
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	528,737.61	0.00	528,737.61
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	23,922.37		23,922.37
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	23,922.37	0.00	23,922.37
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	552,659.98	0.00	552,659.98
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									552,659.98

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	317,996.91		317,996.91
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	56,216.61		56,216.61
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	82,598.48		82,598.48
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	10,854.00		10,854.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	31,069.00		31,069.00
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	498,735.00	0.00	498,735.00
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
PCRA	Program Cost Report Allocations (non-add)	113,333.56								113,333.56
	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	498,735.00	0.00	498,735.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
	TOTAL COSTS									498,735.00
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)									165,075.00
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)									0.00
	TOTAL COSTS									165,075.00

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

SELPA: (??)

This form is used to check 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 2010-11 MOE requirement. The level of effort in the method you select will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditure method will mean that the dollar amount listed in B2a or B2b will become the base for the next time you use the local expenditure method to meet the level of effort requirement.

[X] Combined state and local expenditures

[ ] Local expenditures only

TEST 1	Column A Projected Exps. FY 2010-11 (LP-I Worksheet)	Column B Actual Expenditures FY 2009-10 (LA-I Worksheet)	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES TEST			
1. Total special education expenditures	785,788.00	1,051,394.98	
2. Less: Expenditures paid from federal sources	281,824.00	552,659.98	
3. Expenditures paid from state and local sources	503,964.00	498,735.00	5,229.00
4. Special education unduplicated pupil count	146	146	
5. Per capita state and local expenditures (A3/A4)	3,451.81	3,415.99	35.82

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected expenditures from combined state and local funds is greater than prior year's actual expenditures from combined state and local funds), the MOE requirement is met; Section B can still be completed. IMPORTANT NOTE: Selection of B3 allows LEAs to complete Test 2. Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for both the current and prior year are eligible to complete Test 2 to reduce current year MOE.

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

B. LOCAL EXPENDITURES TEST

If MOE was not met in Test 1A and this Local Expenditures Test applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" test last year using local expenditures was met (whether or not the test using combined state and local expenditures was also met); otherwise, complete B2. Selection of B3 allows LEAs to coninue to and complete Test 2.

Click on the button that applies:	Projected Exps. FY 2010-11	Actual Expenditures FY 2009-10	Difference
[ ] 1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources			
b. Per capita local expenditures (B1a/A4)			

SELPA: (??)

	Projected Exps. FY 2010-11	Base FY	Difference
2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the per capita local expenditures, for the most recent fiscal year when MOE actual vs. actual test based on local expenditures was met. Enter the fiscal year in the column heading. If you have not previously used this test to meet the level of effort requirement, the earliest base year that can be used is 2006-07.			
a. Expenditures paid from local sources			
b. Per capita local expenditures (B2a/A4)			

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met. Your agency may still select B3 to continue to Test 2.

If both differences are negative, Test 2 must be completed. Select B3 to continue to Test 2.

3. Select this to continue to Test 2. Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for both the current and prior year are eligible to complete Test 2 to reduce current year MOE.

SELPA: (??)

TEST 2

	State and Local	Local Only
Excess of prior year's actual expenditures over current year's projected expenditures: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only) (If no excess exists, zero)	0.00	0.00

Less: Up to 50% of increase in IDEA Part B Section 611 funding in current year compared with prior year.
(This option of using up to 50% of the increase in IDEA Part B Section 611 grant to reduce the MOE is available only if the LEA used/will use the freed up local 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 will count toward the maximum amount by which the LEA may reduce its MOE under this exception [P.L. 108-446].):

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		
50% of increase in funding	0.00		
Enter portion used to reduce MOE (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)			
Excess of prior year's expenditures after the 50% allowance or portion thereof (If no excess existed, zero)		0.00	0.00

If excess is zero or less in the State and Local column or, if applicable, the Local Only column, MOE is met; no further calculation is needed.

If excess is positive in the State and Local column and, if applicable, in the Local Only column, MOE is not met and Test 3 must be completed.

SELPA: (??)

TEST 3

If Test 2 still shows failure to meet the MOE requirement, the SELPA can determine if the reduction in projected expenditures, as determined from Tests 1 and 2, was due to any of the following events. Amounts associated with these will be offset against the projected reduction (either on combined state and local expenditures or, if applicable, on local expenditures only) to determine if the reduction is exempt, in full or in part, due to these causes:

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 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

Calculation:

Excess of prior year's expenditures after 50% of increase in funding (per Test 2, if MOE is not met in Test 2)	0.00	0.00
Less: Exempt reductions	0.00	0.00
Net reduction of projected expenditures compared with prior year's actual expenditures (If zero or less in either column, MOE is met; if positive, MOE is not met)	0.00	0.00

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 5b) (Form MYPI, Unrestricted, A1b)	Percent Change	Status
Current Year (2010-11)	1,639.91	1,641.17	0.1%	Met
1st Subsequent Year (2011-12)	1,636.15	1,600.00	-2.2%	Not Met
2nd Subsequent Year (2012-13)	1,636.00	1,600.00	-2.2%	Not Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds 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 funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The changes between this report and the original budget adoption have been due to the larger than expected decline in the 2010-11 enrollment figures. At the time of the budget adoption, the District could not know the 2010-11 enrollment counts.

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 (2010-11)	1,705	1,648	-3.3%	Not Met
1st Subsequent Year (2011-12)	1,705	1,648	-3.3%	Not Met
2nd Subsequent Year (2012-13)	1,705	1,648	-3.3%	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)

Again, this change is due to the larger than expected loss to enrollment in 2010-11.

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 (2007-08)	1,694	1,781	95.1%
Second Prior Year (2008-09)	1,644	1,701	96.6%
First Prior Year (2009-10)	1,636	1,711	95.6%
		Historical Average Ratio:	95.8%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.3%**

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 (2010-11)	1,595	1,648	96.8%	Not Met
1st Subsequent Year (2011-12)	1,600	1,648	97.1%	Not Met
2nd Subsequent Year (2012-13)	1,600	1,648	97.1%	Not 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 District believes that the ADA reported in the previous 3 years was understated because of the effects of H1N1, as well as the fact that enrollment fluctuated unusally in 2009-10 in particular. Going forward, the District is more optimistic about attendance rates.

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.

	Revenue Limit (Fund 01, Objects 8011, 8020-8089)			
Fiscal Year	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2010-11)	8,163,055.00	8,534,847.00	4.6%	Not Met
1st Subsequent Year (2011-12)	8,311,192.00	8,505,073.00	2.3%	Not Met
2nd Subsequent Year (2012-13)	8,506,865.00	8,665,958.00	1.9%	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 change in RL figures is a direct result of the change in the State Budget between the May Revise and the final State Budget adoption.

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 (2007-08)	9,013,185.91	10,079,946.39	89.4%
Second Prior Year (2008-09)	8,959,453.19	9,984,317.14	89.7%
First Prior Year (2009-10)	8,594,965.03	9,769,026.39	88.0%
		Historical Average Ratio:	89.0%

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
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):	**86.0% to 92.0%**	**86.0% to 92.0%**	**86.0% to 92.0%**

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 (2010-11)	8,516,157.00	10,164,862.63	83.8%	Not Met
1st Subsequent Year (2011-12)	8,759,202.00	9,998,983.00	87.6%	Met
2nd Subsequent Year (2012-13)	8,913,471.00	10,180,379.00	87.6%	Met

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

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

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

Explanation:
(required if NOT met)

The current year percentage is down due to the inclusion of FEMA and CalEMA dollars and the necessary expenditures to effect repairs of earthquake damages (roughly $388,000).

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 (2010-11)	1,395,954.02	2,301,552.52	64.9%	Yes
1st Subsequent Year (2011-12)	1,395,954.00	1,470,307.00	5.3%	Yes
2nd Subsequent Year (2012-13)	1,395,954.00	1,470,307.00	5.3%	Yes

Explanation: (required if Yes)
The current year is outside of the range due to the inclusion of Federal FEMA dollars (approx $290,000 for Fed portion), the Federal Jobs Funds (approx $315,000), and the one-time augmentation to the Migrant Summer program (approx $100,000). The subsequent years are out of the range due to updated projections on federal revenues that came to light at the beginning of the fiscal year (i.e. enhanced Migrant programs).

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2010-11)	3,070,992.00	3,175,903.00	3.4%	No
1st Subsequent Year (2011-12)	3,135,483.00	3,082,247.00	-1.7%	No
2nd Subsequent Year (2012-13)	3,210,734.00	3,140,810.00	-2.2%	No

Explanation: (required if Yes)
The current year is outside of the range due to the inclusion of State CalEMA dollars (approx $73,000 for State portion), updated Lotto projections (approx $20,000 increase), the new inclusion of CalWORKS funds (approx $20,000), and the addition of CSR funds that previously were anticipated to be deferred without continuing appropriation (approx $90,000 additional funds).

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2010-11)	402,213.00	483,564.03	20.2%	Yes
1st Subsequent Year (2011-12)	402,213.00	430,857.00	7.1%	Yes
2nd Subsequent Year (2012-13)	402,213.00	437,090.00	8.7%	Yes

Explanation: (required if Yes)
The current year is outside of the range due to the inclusion in the First Interim of the Microsoft Voucher funds (approx $49,000), as well as the addition of Medi-Cal Admin Activities (MAA) of approx $20,000. In the outyears, the District has revised its projections to account for more accurate estimates of local revenue in the MYP.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2010-11)	443,283.61	764,336.83	72.4%	Yes
1st Subsequent Year (2011-12)	453,923.00	686,156.00	51.2%	Yes
2nd Subsequent Year (2012-13)	466,179.00	706,064.00	51.5%	Yes

Explanation: (required if Yes)
The large increase between the original budget and the First Interim is primarily due to the addition of carryover onto the Restricted portion of the budget. The outyears are updated projections based on historical data.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2010-11)	1,410,295.31	2,087,528.07	48.0%	Yes
1st Subsequent Year (2011-12)	1,531,950.00	1,611,627.00	5.2%	Yes
2nd Subsequent Year (2012-13)	1,573,313.00	1,652,298.00	5.0%	No

Explanation: (required if Yes)
The large increase between the original budget and the First Interim is primarily due to the addition of the FEMA and CalEMA funds, which were budgeted to be spent in the repairs (object 5600) account line. Also, carryover was added to the Restricted portion of the budget.

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 (2010-11)	4,869,159.02	5,961,019.55	22.4%	Not Met
1st Subsequent Year (2011-12)	4,933,650.00	4,983,411.00	1.0%	Met
2nd Subsequent Year (2012-13)	5,008,901.00	5,048,207.00	0.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2010-11)	1,853,578.92	2,851,864.90	53.9%	Not Met
1st Subsequent Year (2011-12)	1,985,873.00	2,297,783.00	15.7%	Not Met
2nd Subsequent Year (2012-13)	2,039,492.00	2,358,362.00	15.6%	Not Met

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

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

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

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

The current year is outside of the range due to the inclusion of Federal FEMA dollars (approx $290,000 for Fed portion), the Federal Jobs Funds (approx $315,000), and the one-time augmentation to the Migrant Summer program (approx $100,000). The subsequent years are out of the range due to updated projections on federal revenues that came to light at the beginning of the fiscal year (i.e. enhanced Migrant programs).

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

The current year is outside of the range due to the inclusion of State CalEMA dollars (approx $73,000 for State portion), updated Lotto projections (approx $20,000 increase), the new inclusion of CalWORKS funds (approx $20,000), and the addition of CSR funds that previously were anticipated to be deferred without continuing appropriation (approx $90,000 additional funds).

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

The current year is outside of the range due to the inclusion in the First Interim of the Microsoft Voucher funds (approx $49,000), as well as the addition of Medi-Cal Admin Activities (MAA) of approx $20,000. In the outyears, the District has revised its projections to account for more accurate estimates of local revenue in the MYP.

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)

The large increase between the original budget and the First Interim is primarily due to the addition of carryover onto the Restricted portion of the budget. The outyears are updated projections based on historical data.

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

The large increase between the original budget and the First Interim is primarily due to the addition of the FEMA and CalEMA funds, which were budgeted to be spent in the repairs (object 5600) account line. Also, carryover was added to the Restricted portion of the budget.

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) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. 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, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.766 reduces the contributions required in EC Section 17070.75 from 3 percent to 1 percent for a five-year period from 2008-09 through 2012-13. 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	134,213.67	380,617.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		238,126.00	

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 reserves in the Designated for Economic Uncertainties and the Undesignated/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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Available Reserves Percentage (Criterion 10C, Line 7)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	**1.0%**	**1.0%**	**1.0%**

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals: 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 (2010-11)	236,572.37	10,164,862.63	N/A	Met
1st Subsequent Year (2011-12)	(87,686.52)	9,998,983.00	0.9%	Met
2nd Subsequent Year (2012-13)	(71,178.12)	10,180,379.00	0.7%	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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 (2010-11)	2,316,060.57	Met
1st Subsequent Year (2011-12)	2,245,046.05	Met
2nd Subsequent Year (2012-13)	2,147,753.93	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 (2010-11)	(159,735.00)	Not 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 NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

The negative cashflow balance at 6/30/2011 is a worst-case scenario, and is entirely due to the increase in deferrals imposed upon the District by the State. The District does/will have safeguards in place, including the ability to borrow between funds, issuance of a mid-year TRAN, and/or the use of borrowing from the County pool.

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 $60,000 (greater of)	0	to	300
4% or $60,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

[1] Available reserves are the unrestricted reserves in the Designated for Economic Uncertainties and the Undesignated/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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B)	1,595	1,600	1,600
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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)		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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	14,569,846.90	13,559,499.00	13,811,457.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	14,569,846.90	13,559,499.00	13,811,457.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	437,095.41	406,784.97	414,343.71
6. Reserve Standard - by Amount ($60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**437,095.41**	**406,784.97**	**414,343.71**

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.

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	437,095.74	406,785.00	414,344.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00	0.00	0.00
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00	0.00	0.00
6. District's Available Reserves Amount (Sum lines 1 thru 5)	437,095.74	406,785.00	414,344.00
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	**437,095.41**	**406,784.97**	**414,343.71**
Status:	Met	Met	Met

10D. Comparison of District Reserves 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 (2010-11)	(642,926.00)	(465,455.00)	-27.6%	(177,471.00)	Not Met
1st Subsequent Year (2011-12)	(638,100.00)	(465,000.00)	-27.1%	(173,100.00)	Not Met
2nd Subsequent Year (2012-13)	(655,329.00)	(465,000.00)	-29.0%	(190,329.00)	Not Met
1b. **Transfers In, General Fund ***					
Current Year (2010-11)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2011-12)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2010-11)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2011-12)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	0.00	0.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

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

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

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

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

1a. 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)

Contributions have decreased between the original budget and the First Interim due to the District's ability to "buy down" the Special Education Maintenance of Effort, which was afforded to LEA's through the use of Federal Sp Ed ARRA funds.

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, 2010
Capital Leases	11	G/F Unrestricted, Transportation, Bond Funds	G/F Unrestricted, Transportation, Bond Funds	2,696,170
Certificates of Participation	12	Bond Funds	Bond Funds	945,183
General Obligation Bonds	26	Bond Redemption Fund	Bond Redemption Fund	6,337,565
Supp Early Retirement Program	5	General Fund	General Fund	219,825
State School Building Loans				
Compensated Absences	1	All Funds	All Funds	20,000
Other Long-term Commitments (do not include OPEB):				

Type of Commitment (continued)	Prior Year (2009-10) Annual Payment (P & I)	Current Year (2010-11) Annual Payment (P & I)	1st Subsequent Year (2011-12) Annual Payment (P & I)	2nd Subsequent Year (2012-13) Annual Payment (P & I)
Capital Leases	378,302	378,302	322,169	312,984
Certificates of Participation	54,817	54,817	54,817	54,817
General Obligation Bonds	355,593	353,793	371,593	378,483
Supp Early Retirement Program	43,965	43,965	43,965	43,965
State School Building Loans	0	0	0	0
Compensated Absences	20,000	20,000	20,000	20,000
Other Long-term Commitments (continued):				
Total Annual Payments:	852,677	850,877	812,544	810,249
Has total annual payment increased over prior year (2009-10)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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, as applicable.

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? (If Yes, complete items 2 and 4) — Yes

   c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? (If Yes, complete items 3 and 4) — Yes

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	578,928.00	578,928.00
b. OPEB unfunded actuarial accrued liability (UAAL)	578,928.00	578,928.00
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, 2008	Jul 01, 2008

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)		
Current Year (2010-11)	61,440.00	61,440.00
1st Subsequent Year (2011-12)	61,440.00	61,440.00
2nd Subsequent Year (2012-13)	61,440.00	61,440.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2010-11)	75,300.00	72,616.00
1st Subsequent Year (2011-12)	75,300.00	72,616.00
2nd Subsequent Year (2012-13)	25,499.00	25,499.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2010-11)	75,300.00	72,616.00
1st Subsequent Year (2011-12)	75,300.00	72,616.00
2nd Subsequent Year (2012-13)		0.00
d. Number of retirees receiving OPEB benefits		
Current Year (2010-11)	9	9
1st Subsequent Year (2011-12)	9	9
2nd Subsequent Year (2012-13)	2	2

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, as applicable.

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? (If Yes, complete items 2 and 4)

   n/a

   c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions? (If Yes, complete items 3 and 4)

   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 (2010-11)		
1st Subsequent Year (2011-12)		
2nd Subsequent Year (2012-13)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2010-11)		
1st Subsequent Year (2011-12)		
2nd Subsequent Year (2012-13)		

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." If Yes, nothing further is needed for section S8A. If No, enter data, as applicable, in the remainder of section S8A; there are no extractions in this section.

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

If Yes, skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions	93.0	89.0	83.0	83.0

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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
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	63,126

		Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
7.	Amount included for any tentative salary schedule increases	0	0	0

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

		Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	640,088	659,291	679,069
3.	Percent of H&W cost paid by employer	75.0%	73.0%	71.0%
4.	Percent projected change in H&W cost over prior year	7.0%	3.0%	3.0%

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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	21,195	21,513	15,086
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

		Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
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." If Yes, nothing further is needed for section S8B. If No, enter data, as applicable, in the remainder of section S8B; there are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption? No

If Yes, skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-management) FTE positions	81.8	73.5	68.5	68.5

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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
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 19,466

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	253,380	260,981	268,811
3. Percent of H&W cost paid by employer	84.0%	82.0%	80.0%
4. Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%

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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	9,749	9,847	7,445
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
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." If Yes or n/a, nothing further is needed for section S8C. If No, enter data, as applicable, in the remainder of section S8C; there are no extractions in this section.

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

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

If Yes or n/a, skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of management, supervisor, and confidential FTE positions	16.0	17.0	17.0	17.0

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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No
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 14,873

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	117,895	121,432	125,075
3. Percent of H&W cost paid by employer	64.0%	63.0%	61.0%
4. Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	0	0	0
3. Percent change in step and column over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	1,275	1,275	1,275
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)	Yes
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?	No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2010ALL Financial Reporting Software - 2010.2.0
11/15/2010 2:43:27 PM **13-63149-0000000**

First Interim
2010-11 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.

SACS2010ALL Financial Reporting Software - 2010.2.0
11/15/2010 2:44:00 PM **13-63149-0000000**

First Interim
2010-11 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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2010ALL Financial Reporting Software - 2010.2.0
11/15/2010 2:44:32 PM **13-63149-0000000**

First Interim
2010-11 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.