Holtville

where tradition meets vision

2009-10 Second Interim Report
March 11, 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: Thursday, March 11, 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.

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) 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 first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., 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 first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel 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 first interim by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2008-09) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

HOLTVILLE UNIFIED SCHOOL DISTRICT
2009-10 SECOND INTERIM REPORT
March 11, 2010

Within this packet the Holtville Unified School District presents its 2009-10 Second Interim Report. This report will focus on the District's General Fund, where the bulk of operations take place within the District. The following Standardized Account Code System (SACS) contain the financial information discussed in this report, and thus, are attached:

- 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
- Special Education Maintenance of Effort (Form SEMAI)
- Multiyear Projections (Form MYPI)
- School District Criteria and Standards (Form 01CSI)
- SACS Technical Review Checks

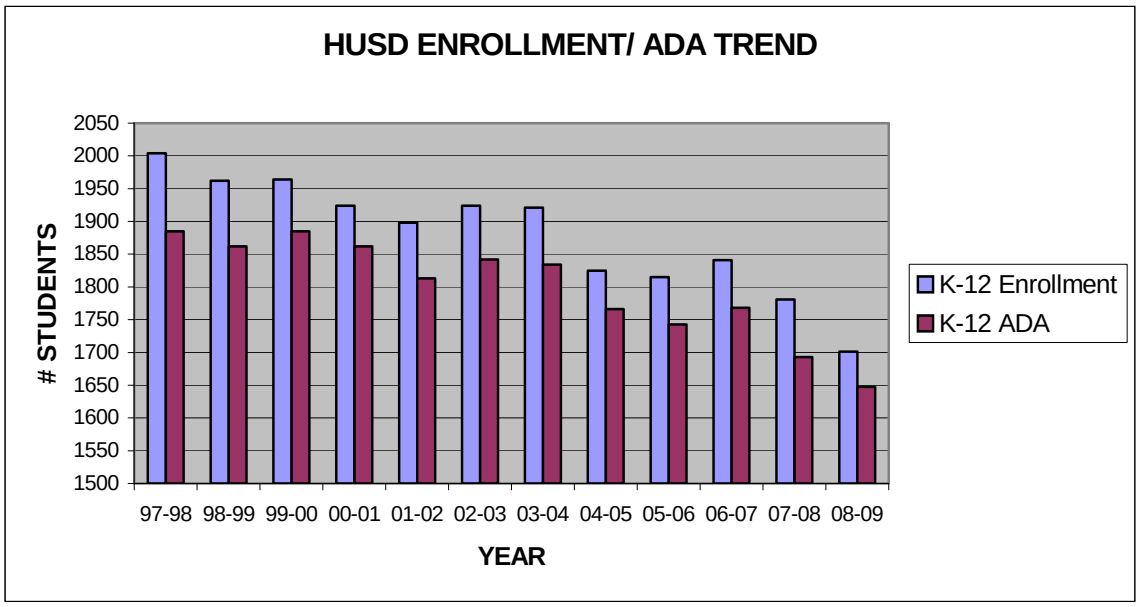
BACKGROUND – THE 2009-10 FISCAL YEAR

In continuing with the economic difficulties that were addressed in the First Interim Report in December, it is clear that the economic downturn in our state and national economies still show little sign of recovery any time soon. According to the most recent unemployment report by the Bureau of Labor and Statistics, California currently has the 5th largest unemployment rate in the country at 12.5%, well above the national average of 9.7%. Though the President has spoken of a "jobless recovery" that the nation is supposed to be experiencing, all signs point to a very sluggish recovery that does not bode well for a turnaround. Instead, a very scary prospect is that due to large spending by the Federal Government, a new economic bubble may be brewing.

According to the School Services presentation on the Governor's 2010-11 Budget, provides evidence that we may be not only prolonging the economic downturn, but in fact that our government could be setting the country up for even more fiscal crisis. Though there are positive signs (i.e. slowing, but not elimination, of job losses, increased spending, and a rising stock market), the question economically is, at what cost? Real estate experts are already worried that a new housing bubble may be rising (due to the home credit extension), and that the rise in consumer spending is only a natural result of the nearly trillion-dollar stimulus spending. What's more, other experts are also predicting the likelihood of large-scale inflation as the government must figure out a means to financing its debt, which will have disastrous consequences on the purchasing power of the dollar throughout the world, as well as on interest rates in the financial markets. No matter who we are to believe with regard to all of these concerns, the bottom line is that the economy is suffering, and until there is an upswing in employment, conditions will not improve.

As reported in the First Interim, these economic woes have forced the State to enact numerous changes in school district budgets in order to weather the storm. For the 2009-10 fiscal year, the State has cut school budgets hardest in its Revenue Limit funding, the primary source of revenue for school districts, by a deficit factor of 18.355% AS WELL AS an additional $253 per unit of average daily attendance (ADA). In addition, there are now several deferrals of State payments to districts, highlighting the true difference between what is "on paper" in the financial statements and what cash is on hand. On one positive note, the State provided districts with some flexibility, allowing schools to claim formerly "restricted" revenues over to the "unrestricted" portion of the budget in an effort to plug the holes.

For Holtville Unified specifically, the financial concern is only further complicated by the threat of declining enrollment. As mentioned above, attendance figures drive a large portion of our revenues. As enrollment decreases, so too does attendance. This issue has hit HUSD hard over the years, as can be seen in the graph below. The District does have reason to be hopeful, though, as 2009-10 has shown signs of stabilization of enrollment.



THE 2009-10 SECOND INTERIM REPORT

The purpose of this report is to provide the Board and public with an overview of the changes made to the General Fund of the District Budget since the First Interim Report in December. As one reads this report, is extremely important to remember that **the figures reported herein are all budget figures, and are estimates only.** This report represents the District's best estimate as to an entire year's worth of financial data. Though the District believes that its assumptions and estimates used to derive this report are sound, the estimated year-end balances are just that – estimates.

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 funding eligibility by multiplying ADA by that District's Base Revenue Limit, or per student funding amount. For 2009-10, HUSD's calculation is as follows:

Base RL ($6,367.05) x HUSD ADA (1,647.73) = $10,491,179

The State then adjusts this figure by several factors, including state-imposed deficit factors, district unemployment insurance costs, the Public Employee Retirement system costs, the district's local property taxes, 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. For the 2009-10 fiscal year, HUSD's is as follows:

$10,491,179	Initial Calculation
$213	Beginning Teacher Salary Program
($1,925,695)	Deficit Factor
$25,624	Unemployment Insurance
($62,033)	PERS Reduction
($1,819,882)	Local Property Taxes
($21,781)	ICOE Special Ed Transfer
($428,337)	"One-Time" State Adjustment
$6,259,288	Total 2009-10 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, nor "one-time" State adjustments would be zero. Thus, one can see that in the 2009-10 school year, the District has lost over **$2.3 MILLION** in this calculation alone, not to mention the potential losses in ADA due to declining enrollment, nor the other cuts implemented by the State in other programs. Also, an upcoming issue for 2010-11 is that the "one-time" reduction of $252.83 per ADA is going to continue (at a

slightly lesser rate of $203 per ADA). Clearly, "one-time" to the State does not hold the same meaning as to the rest of us.

Other State Revenues

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. As the year progresses, the District is receiving more and more information on its categorical programs, and thus, the bulk of these awards have been updated within this report to reflect the actual 2009-10 amount.

That being said, CSR is now projected at $582,674 in 2009-10. This was calculated by using the state-released CSR funding calculation sheet, and plugging in the number of Finley and Pine classes. In addition, this amount also includes $140,351 in "re-appropriated" funds from 2008-09. In short, these funds represent monies that were moved out of the 2008-09 school year (thereby lowering that year's award amount), then bringing them forward to 2009-10 (boosting this year's revenues artificially for one year). This update represents an increase in the award from First Interim by approximately $58,200.

As for the Lotto, the District has estimated its revenue based on the current School Services of California (SSC) funding amount of $110 per ADA, multiplied by an estimated ADA of 1,825. Note that this number 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 2009-10 is now $184,652. This is a decrease in the Lotto estimate by approximately $15,000.

In addition, many programs that fell under the flexibility provisions have been updated to show the award amounts listed on the California Department of Education website. The figures below represent the most up-to-date award information available at the time of this report.

Program Name	1st Interim	2nd Interim	Variance
Physical Ed Teacher Incentive Program	$88,393	$88,045	($348)
Community Based English Tutoring (CBET)	$19,092	$19,017	($75)
Regional Occupational Program (ROP)	$45,365	$91,999	$46,634
Adult Education Program	$155,739	$215,353	$59,614
School Safety/Violence Prevention	$63,911	$63,688	($223)
Arts/Music Block Grant	$37,516	$37,901	$385
CAHSEE Intensive Instruction	$13,056	$15,299	$2,243
Supplemental School Counseling Program	$137,411	$137,026	($385)
Gifted and Talented Education (GATE)	$13,344	$11,709	($1,635)
Instructional Materials Realignment Program	$99,482	$98,775	($707)
Peer Assistance Review (PAR)	$17,042	$16,983	($59)
Staff Development - SB472 Training	$32,593	$36,823	$4,230

Staff Development - Principal Training	$5,414	$5,414	$0
Pupil Retention Block Grant	$52,567	$52,193	($374)
Professional Development Block Grant	$21,417	$21,273	($144)
School and Library Improvement Block Grant	$120,497	$119,640	($857)
Summer School/After School Tutoring Attendance	$200,562	$176,247	($24,315)
Deferred Maintenance Critical Hardship Programs	$365,272	$387,696	$22,424
Total 2009-10 Flexible Other State Funds	$1,488,673	$1,595,081	$106,408

Other Local Revenues

Other Local Revenues come from various sources, such as the rent from the Pine property, receipts from driver's education training, interest earned on cash held in the County Treasury, and Medi-Cal Administrative Activities (MAA) billing, which involve the District's promotion of Medi-Cal awareness and services for those families who qualify. The 2009-10 budgeted amount of Unrestricted, Other Local Revenues include interest of $35,000 (a sharp decrease due to lower than expected cash balances), $1,500 for driver's education training, $4,800 for the rent of the Pine house, and $29,450 for MAA, which represents the current receipts of MAA through the date of this report, and $4,909 for miscellaneous local revenues.

Interfund Transfers

A big change in this category comes in the form of the Adult Ed prior-year fund balance. As was discussed at a previous Board Meeting, the District has chosen to exercise its flexibility option to sweep the Adult Ed fund of any prior-year ending fund balance. The District's plan is to send these funds, estimated at $300,000 total, to the Special Reserve Account #17, so as to preserve the use of these funds for their original intent if possible. However, by sweeping them from the Adult Ed Fund, HUSD is providing itself with an additional option should the economic crisis continue past the foreseeable horizon, and these funds may allow for much-needed relief for bleeding budgets. The reason that HUSD is budgeting for this transfer now is due to the fact that the flexibility option for prior-year ending balances expires at the close of the 2010-11 fiscal year.

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

With regard to Federal Revenues, there have been a few key changes from the First Interim Report. With the completion of the Consolidated Application Part II, several program awards were determined. Therefore, the following table summarizes the Federal Program Revenues as of the date of this report, and how they vary with the First Interim:

Program Name	1st Interim	2nd Interim	Variance
Special Education	$319,930	$317,602	($2,328)
Title I, Low Income	$481,704	$569,902	$88,198
Title I, Migrant	$186,187	$204,087	$17,900
Title I, Migrant Summer Program	$12,594	$104,725	$92,131
Even Start Family Literacy	$125,000	$125,000	$0
Carl Perkins Vocational Ed	$13,450	$13,450	$0
Title IIA, Teacher Quality	$88,158	$89,410	$1,252
Title V, Innovative Strategies	$66,951	$4,882	($62,069)
Title III, Immigrant	$17,685	$16,545	($1,140)
Title III, Limited English Proficiency	$70,890	$75,915	$5,025
GearUp - Holtville High School	$13,750	$13,750	$0

From the above, one can see that there was a high variance in Title I – Low Income, Title I – Migrant (Regular and Summer), and Title V – Innovative Strategies. The large variances in Title I – Low Income and Title V – Innovative Strategies are linked. As one of the options that the Feds provide, districts can use flexibility provisions to move money between funds. At the beginning of the year, the District sought to flex half of its Title IIA – Teacher Quality award into the Title V resource. However, the Feds shut this option out of the flexibility option for 2009-10, so HUSD has instead opted to shift these monies to Title I – Low Income instead. As for the Migrant Program, the Imperial County Office of Education Migrant Program allowed districts to apply for additional monies in 2009-10. On the regular Migrant portion, HUSD applied for, and received, dollars for a Migrant Speech/Debate Program, Saturday CAHSEE Preparation Classes, and Transportation dollars for a trip to SDSU for Migrant students. As for summer school, the District has applied, and received approval for approximately $92,000 more in Summer funding, which will be used to run a Migrant summer school this June and July.

As has been mentioned in earlier reports, the Federal Government also provided districts with fiscal support through the passage of the American Recovery and Reinvestment Act (ARRA). At HUSD, the District spent a portion of the ARRA funds in 2008-09, as was allowed by the federal regulations concerning its expenditures. However, a significant amount of the ARRA funding did not become available until the 2009-10 school year. Thus, the budgeted revenues for those funds are as follows:

Special Education, ARRA	$185,294

Special Education, ARRA Preschool Grant 1	$8,495
Special Education, ARRA Preschool Grant 2	$6,009
Title I, Low Income ARRA	$200,009

State Revenues

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 2009-10 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 2009-10:

Program Name	1st Interim	2nd Interim	Variance
Economic Impact Aid (EIA)	$379,422	$389,725	$10,303
Home-to-School Transportation	$374,833	$375,493	$660
After School Ed and Safety (ASES) Finley	$155,268	$155,268	$0
After School Ed (ASES) HMS	$137,434	$137,434	$0
English Language Acquistion Program	$58,714	$58,442	($272)

Local Revenues

On the Restricted portion of the budget, there are a few local revenues worth mention. These include 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. The only change in these amounts is a decrease in the estimated SELPA award of approximately $15,000. The current amounts for these budget amounts are as follows:

Microsoft General Purpose Vouchers	$79,877
Microsoft Government Entities Vouchers	$8,675
SELPA Transfer to District	$328,853

GENERAL FUND EXPENSES

The following graph provides the budgeted 2009-10 General Fund **Unrestricted Expenses** by category, along with their applicable percentages:

Expense Category	2009-10 2nd Interim	% of Total
Certificated	5,685,137	54.56%
Classified	1,298,262	12.46%
Benefits	1,764,618	16.93%
Materials/Supplies	321,000	3.08%
Prof Serv/Travel	1,196,810	11.49%
Capital Outlay	0	0.00%
Other Outgo	154,645	1.48%
Total Unrestricted Expenses	**10,420,472**	

The next chart shows the same analysis, only this time for the **Restricted Expenditures** of the General Fund.

Expense Category	2009-10 2nd Interim	% of Total
Certificated	1,510,681	34.06%
Classified	937,548	21.14%
Benefits	600,526	13.54%
Materials/Supplies	499,894	11.27%
Prof Serv/Travel	591,030	13.33%
Capital Outlay	0	0.00%
Other Outgo	295,355	6.66%
Total Restricted Expenses	**4,435,034**	

As can be seen from the above graphs, the bulk of the District budget is spent on salaries and benefits. Roughly 86% of Unrestricted funds and 65% of Restricted funds were appropriated to salaries and benefits.

It is important to note that the above breakdown of costs was heavily impacted by the use of **one-time** Federal stimulus dollars (ARRA). To reduce expenditures on the Unrestricted portion of the General Fund in 2008-09, HUSD utilized Restricted ARRA State Fiscal Stabilization funds to pay for portions of the District's teaching staff (approximately $240,000). The "spending down" of these funds represents a significant budget difficulty for the District in the 2010-11 Budget, as all indications are that the State will not restore districts to proper funding levels.

Expenditure Variances

As noted, this report highlights the changes made since the First Interim. To illustrate the changes in expenditures between the previous and current reports, the following graphs help to show the variances between the two.

Expense Category	2009-10 1st Interim	2009-10 2nd Interim	Variance
Certificated	5,697,343	5,685,137	-12,206
Classified	1,258,708	1,298,262	39,554
Benefits	1,767,910	1,764,618	-3,292
Materials/Supplies	315,700	321,000	5,300
Prof Serv/Travel	1,248,710	1,196,810	-51,900
Capital Outlay	0	0	0
Other Outgo	-163,143	154,645	317,788
GF Unrestricted Expenses Totals	**10,125,228**	**10,420,472**	**295,244**

As you can see from the Unrestricted variance graph, this report adds approximately $295,244 to the Unrestricted portion of the expenditures budget. Though this may seem alarming at first, the primary reason for this change has in fact come as a result of the flexing of the Adult Education prior-year ending fund balance. This means that money has flowed into the General Fund from the Adult Ed account (the budget estimate is that it will be approximately $300,000) and will flow out to the Special Reserve Fund #17 for the same amount. Thus, it is essentially a wash.

Expense Category	2009-10 1st Interim	2009-10 2nd Interim	Variance
Certificated	1,257,075.00	1,510,681	253,606
Classified	894,331.00	937,548	43,217
Benefits	568,418.00	600,526	32,108
Materials/Supplies	549,327.00	499,894	-49,433
Prof Serv/Travel	621,905.00	591,030	-30,875
Capital Outlay	0	0	0
Other Outgo	263,143.00	295,355	32,212
GF Restricted Expenses Totals	**4,154,199**	**4,435,034**	**280,835**

In looking at the variances on the Restricted portion, the largest variance shows under certificated salaries. In re-examining the positions located on the Restricted portion, it appears that the HUSD salary and benefits sheet contained an error that failed to include the salaries of two of its Special Education teachers. This problem has been corrected, and through the use of Special Education ARRA funds, has had a minimal impact on the Unrestricted portion of the General Fund. In addition, a significant increase to the Migrant Summer School certificated

budget (due to the approval of the budget revision request discussed earlier). The Migrant budget also added to classified salaries on the Restricted side of the budget due to the inclusion of the summer school dollars, as well as the speech and debate, and CAHSEE tutoring programs. As for the 4000-5000 object codes (supplies, travel, professional services, etc.), the programs had to be cut to accommodate the additional salaries.

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:

Special Education	$151,384
Ongoing & Major Maintenance	$448,568
Home-to-School Transportation	$17,106
2009-10 Total Unrestricted Contributions	$617,058

Both Special Ed and the Ongoing Maintenance account are expected contributions. Special Ed has always required funds from the Unrestricted budget, both at HUSD and nearly every other district as well. This is in large part due to a short fall between the amount of funding to the program and the increasing amount of required services. However, with the implementation of the ARRA funding in Special Education, the District anticipates the "buying down" of its Special Ed contribution by a significant amount.

As for Transportation, the District has budgeted in 2009-10 the above contribution due to rising fuel costs, as well as a significant cut in the Transportation Budget by the State (nearly 20%).

This report has seen an upward contribution amount by these programs of approximately $100,000. This is due to charging additional dollars off to Special Ed through the inclusion of previously-missed salaries, as well as indirect fees (which go back to the unrestricted portion of the Budget. Also, the Maintenance account has seen some increase due to the projects done at Finley and HMS (roofing repairs). However, those dollars are a wash as well due to the fact that part of the Deferred Maintenance dollars planned to be transferred to the Special Reserve Fund have been withheld in the General Fund to backfill the dollars spent in the Regular Maintenance Account. As for Transportation, this cost is to keep pace with new projections that show that we may have to make a minimal contribution due to the extreme cuts in State revenues to this account.

ENDING FUND BALANCE

On the Unrestricted side of the General Fund, District expenditures are expected to exceed revenues in 2009-10 by -$291,877. This is slightly better (approximately $28,000) than the First Interim deficit projection of -$319,426. The result is a decrease in the Unrestricted balance from a beginning mark of $1,618,459 to an ending balance of $1,326,583.

Upon the close of the 2008-09 books, the total reserve level at 6/30/2010 is estimated at 8.93%. Of this balance, $445,665 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 $878,417 has been apportioned to the June Deferral (approximately 5.91%).

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 25% of its state-aid Revenue Limit funds will be outstanding at the close of business, June 30, 2010 (see attached cashflow sheet). This equates to over $1.5 million, and as can be seen above, CANNOT be covered by the General Fund Reserves. This means that should the State default on its deferred payments, the District would have a negative balance.

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.

MULTI-YEAR PROJECTIONS

The multiyear projections included in this report are for the 2010-11 and 2011-12 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.

On the Revenue side of the MYP, many factors must be weighed, including enrollment and attendance (or ADA). For HUSD, though we have seen some leveling off of our enrollment this year, we still are budgeting for the worst-case scenario – namely that the ADA amounts used in the current year are the P-2 figures from 2008-09. As has been discussed numerous times, the District does this as it is allowed to use the higher figure between prior year and current year attendance. Counting on last year's attendance provides a worst-case scenario for our projections, and is much more conservative. For the out-years, ADA in 2010-11 is projected using the 2010-11 P-1 reported ADA as an estimate, and the 2011-12 ADA figure is projected to dip by approximately 10 students. Again, both of these estimates are used to predict worst-case scenarios for HUSD.

In addition, we must also predict at what level the State will fund schools in the coming years. To do so, the State Revenues within the MYP (including the all-important Revenue Limit Calculation) include the projected cost of living adjustment (COLA) amounts provided by the 2010-11 Governor's January Budget (-0.38%), as well as the School Services of California Dartboard Projection for 2011-12, which lists 1.80%. These amounts were applied to all of the State Revenues in this analysis. For clarification, it is important to point out that one can see a

drop-off in State Revenues between the current budget year and 2010-11 that is greater than the (-0.38%). This was due to the inclusion of re-appropriated funds from 2008-09 into the 2009-10 revenues. These dollars were re-appropriated at the end of the 2008-09 fiscal year, and now are artificially inflating the 2009-10 State Revenues for one year only. What's more, there is a large drop in Federal Revenues between 2009-10 and 2010-11 as well. This is due to the "drying up" of ARRA funds that came in under Federal Revenues. So, despite the fact that Federal Revenues are projected to remain roughly the same, the loss of ARRA funds highlights a drop-off between the current year and 2010-11. Finally, there is an increase to contributions to Restricted Programs due to the cuts to Transportation, as well as the elimination of Federal ARRA dollars in Special Education, which will cause the expenditures in those programs to exceed revenues.

On the expenditure side, the District must also provide several assumptions to derive the budgets for the out-years. One such assumption is shrinkage of staff. Over the course of the 2009-10 school year, the District has researched, and now implemented, a Supplemental Retirement Program (SERP), which was offered to qualifying teachers in the District. Four unit members have agreed to early retirement (3 paid from GF Unrestricted Funds, 1 from GF Restricted). The District does not have plans to hire back these positions, so thus, the assumption in the out-years is that these positions are eliminated. In addition, the District also estimates that 3 additional vacancies will be created from teachers not returning to the District, which likewise will not be replaced. Thus, in the 2010-11 projected certificated expenses, there is a significant salary savings, even assuming a step and column increase of 1.5% (based on historical standard).

As for classified salary expense, the District also anticipates a trimming of staff on the Unrestricted budget, both through reduction in non-classroom staff (i.e. elimination of maintenance and custodial overtime, reduction in yard aides, etc), as well as the moving of some positions to site-based budgets that are largely categorical (i.e. library, computer lab technicians). This has resulted in a significant reduction in Unrestricted classified salary despite the inclusion of a step and column increase of 1% (again, based on historical standard).

For the benefits section that ties into these salaries, insurance premium increases were calculated in for the classified and management in the form of a cap increase (assuming a 10% increase in premium costs). In spite of this, due to the elimination of positions detailed above, benefits decrease slightly from 2009-10 to 2010-11, then are increased again by 5% in 2011-12.

For materials and supplies expense, the 2010-11 budget shows a large decrease, as the District has already targeted major decreases in supply budgets for all sites, as well as the District office. The figure estimated in 2010-11 is a "bare minimum" the District is projecting to use in 2010-11, then is increased by the CPI (2.60%) in 2011-12. Likewise for the travel, conferences, and professional services category, the District is targeting essentials as best as it can, and is attempting to get by in the 2 out-years with similar levels in spending.

Indirect costs (7310) are projected to dip slightly in the first out-year (2010-11) to account for the fact that 2009-10 includes carryover spending in the categorical budgets. Once this carryover is eliminated, the amount in 2010-11 is the adjusted amount of indirect cost recovery off of base

allocations only. Finally, in Other Financing (7600-7699), the District is attempting to use monies generated from its Deferred Maintenance critical hardship program for the purposes of maintenance and facilities, and is therefore budgeting to transfer portions of those grants to the Special Reserve Fund to ensure that those funds are used on facility needs, for which they were originally intended.

IN CLOSING

It is the recommendation of the Holtville Unified School District that the Governing Board approve the 2009-10 Second 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
2009-10 SECOND INTERIM REPORT

STATE REVENUE LIMIT

	STATE REVENUE LIMIT	UNRESTRICTED	RESTRICTED	TOTAL
8011	State Apportionment	6,259,288.00	-	6,259,288.00
8019	Revenue Limit State Aid - Prior Years	-	-	-
8089	Non-Revenue Limit (50%) Adjustment	-	-	
8091	Revenue Limit Transfer-Special Education	(165,049.00)	165,049.00	-
8092	PERS Reduction Transfer	62,033.00	-	62,033.00
	LOCAL PROPERTY TAXES			
8021	Homeowners' Exemptions	29,694.00	-	29,694.00
8029	Other Subventions	-	-	-
8041	Current Secured	2,176,441.00	-	2,176,441.00
8042	Current Unsecured	186,051.00	-	186,051.00
8044	Supplemental Taxes	41,992.00	-	41,992.00
8045	Education Revenue Augmentation	(614,296.00)	-	(614,296.00)
8082	Other In-Lieu Taxes	-	-	-
	TOTAL REVENUE LIMIT	**$ 7,976,154.00**	**$ 165,049.00**	**$ 8,141,203.00**

FEDERAL REVENUE

	FEDERAL REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8181	Special Education IDEA, Part B	-	317,602.20	317,602.20
8181	Special Education IDEA, ARRA	-	185,293.98	185,293.98
8182	Special Education ARRA Preschool Grant 1	-	8,495.00	8,495.00
8182	Special Education ARRA Preschool Grant 2	-	6,009.00	6,009.00
8290	Title I	-	569,902.00	569,902.00
8290	Title I, ARRA	-	200,009.37	200,009.37
8290	Title I - Migrant Ed	-	204,087.00	204,087.00
8290	Title I - Migrant Ed Summer Program	-	104,725.00	104,725.00
8290	Even Start	-	125,000.00	125,000.00
8290	Non-PI Districts with PI Schools	-	4,111.81	4,111.81
8290	Voc & Appl Tech	-	13,450.00	13,450.00
8290	Safe & Drug Free Schools	-	7,627.00	7,627.00
8290	Title II, Part A (Teacher Quality)	-	89,410.39	89,410.39
8290	Title II, Part D (Technology)	-	7,251.86	7,251.86
8290	Title V (Innovative Strategies)	-	4,882.24	4,882.24
8290	Title III (Immigrant Education)	-	16,544.75	16,544.75
8290	Title III (Limited English Proficiency)	-	75,914.72	75,914.72
8290	Medi-Cal LEA Billing Option	-	5,103.00	5,103.00
8290	GearUp - HHS	-	13,750.00	13,750.00
8290	All Other Federal Revenues	1,031.00	-	1,031.00
	TOTAL FEDERAL FUNDS	**$ 1,031.00**	**$ 1,959,169.32**	**$ 1,960,200.32**

OTHER STATE REVENUE

	STATE REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8311	Economic Impact Aid (EIA)	-	389,725.00	389,725.00
8311	Home-To-School Transportation	-	375,493.00	375,493.00
8311	Special Education Transportation	-	10,854.00	10,854.00
8434	K-3 Class Size Reduction (CSR)	582,674.00	-	582,674.00
8550	Special Education Mandated Costs	-	-	-
8550	Mandated Costs Reimbursement	-	-	-
8560	California Lottery	184,651.00	24,108.00	208,759.00
8590	Oral Health Assessment	-	-	-
8590	Special Education Madated Cost Settlement	8,500.00	-	8,500.00
8590	CAHSEE Reimbursement	-	-	-
8590	CELDT Reimbursement	4,500.00	-	4,500.00
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	387,696.00	-	387,696.00
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	Regional Occupation Program (ROP)	91,999.00	-	91,999.00
8590	English Language Acquisition (ELAP)	-	58,442.00	58,442.00
8590	Adult Education	215,353.00	-	215,353.00
8590	School Safety & Violence Prev., Grades 8-12	63,688.00	-	63,688.00
8590	Tobacco Use And Prevention (TUPE)	-	2,479.00	2,479.00
8590	Arts and Music Block Grant	37,901.00	-	37,901.00
8590	Agricultural Vocational Incentive Grants	-	15,515.00	15,515.00
8590	CAHSEE Intensive Instruction	15,299.00	-	15,299.00
8590	Supplemental School Counseling Program	137,026.00	-	137,026.00
8590	Gifted and Talented Education (GATE)	11,709.28	-	11,709.28
8590	Instructional Materials Realignment (AB1781)	98,775.00	-	98,775.00
8590	Peer Assistance Review (PAR)	16,983.00	-	16,983.00
8590	Staff Development - SB472 Math/ELA Training	36,823.00	-	36,823.00
8590	Staff Development - Principal Training	5,414.00	-	5,414.00
8590	Pupil Retention Block Grant	52,193.00	-	52,193.00
8590	Professional Development Block Grant	21,273.00	-	21,273.00
8590	School and Library Improvement Block Grant	119,640.00	-	119,640.00
8590	Summer School/After School Tutoring	176,247.00	-	176,247.00
8590	All Other State Revenues	-	-	-
	TOTAL OTHER STATE FUNDS	**$ 2,375,406.28**	**$ 1,169,318.00**	**$ 3,544,724.28**

OTHER LOCAL REVENUE

	LOCAL REVENUES	UNRESTRICTED	RESTRICTED	TOTAL
8660	Interest	35,000.00	-	35,000.00
8677	ROP - Interagency Transfer	-	-	-
8677	ROP - Interagency Transfer (Discretionary Blck)	-	-	-
8691	Plus: Misc. Funds Non Reserve Limit	-	-	
8699	Medical Administrative Activities (MAA)	29,450.00	-	29,450.00
8699	Driver's Ed Training	1,500.00	-	1,500.00
8699	Pine House Rent	4,800.00	-	4,800.00
8699	All Other Local Revenues	4,909.00	-	4,909.00
8699	Even Start Parent Monies	-	600.00	600.00
8699	Microsoft Voucher Reimbursement (Sites)	-	79,877.23	79,877.23
8699	Microsoft Voucher Reimbursement (Govt Ent)	-	8,675.37	8,675.37
8699	Transportation Billing	-	5,650.00	5,650.00
8792	Special Ed SELPA Transfer	-	328,853.00	328,853.00
	TOTAL OTHER LOCAL FUNDS	**$ 75,659.00**	**$ 423,655.60**	**$ 499,314.60**

INTERNAL TRANSFERS

	INTERFUND TRANSFERS IN	UNRESTRICTED	RESTRICTED	TOTAL
8919	From: Fund 110 (Flex PY Ad Ed Balance)	300,000.00	-	300,000.00
8990	Contributions from Restricted Rev (ELAP)	15,749.18	(15,749.18)	-
8990	Contributions from Restricted Rev (Ag Incentive)	1,654.00	(1,654.00)	-
8997	Transfers of Restricted Balances	-	-	-
8998	Categorical Flexibility Transfers	-	-	-
	TOTAL INTERFUND TRANSFERS IN	**$ 317,403.18**	**$ (17,403.18)**	**$ 300,000.00**

GRAND TOTAL - REVENUE	**$ 10,745,653.46**	**$ 3,699,788.74**	**$ 14,445,442.20**

SALARY COSTS

	CERTIFICATED SALARIES	UNRESTRICTED	RESTRICTED	TOTAL
1100	Classroom Teachers	4,449,138.00	1,079,507.78	5,528,645.78
1160	Substitute Teachers	100,800.00	39,895.00	140,695.00
1170	Extra-Duty Stipends For Teachers	107,300.00	145,900.00	253,200.00
1200	Certificated Pupil Support Salaries	230,248.00	191,862.00	422,110.00
1300	Certificated Supervisors / Administrators	655,751.00	53,516.00	709,267.00
1900	Other Certificated Salaries	141,900.00	-	141,900.00
	TOTAL CERTIFICATED	**$ 5,685,137.00**	**$ 1,510,680.78**	**$ 7,195,817.78**

	CLASSIFIED SALARIES	UNRESTRICTED	RESTRICTED	TOTAL
2100	Instructional Aides Salaries	57,837.00	373,720.05	431,557.05
2200	Classified Support Salaries	541,603.00	371,507.00	913,110.00
2300	Classified Supervisors / Administrators	88,368.00	70,147.00	158,515.00
2400	Clerical, Technical, & Office Staff	550,517.00	53,809.00	604,326.00
2900	Other Classified Salaries	59,937.00	34,303.00	94,240.00
2990	Work Study	-	34,062.00	34,062.00
	TOTAL CLASSIFIED	**$ 1,298,262.00**	**$ 937,548.05**	**$ 2,235,810.05**

BENEFIT COSTS

	EMPLOYEE BENEFITS	UNRESTRICTED	RESTRICTED	TOTAL
3101	STRS - Certificated	464,055.00	119,607.64	583,662.64
3102	STRS - Classified	-	-	-
3201	PERS - Certificated	5,472.00	4,728.00	10,200.00
3202	PERS - Classified	117,863.00	82,014.21	199,877.21
3301	Social Security / Medicare - Certificated	429.00	684.00	1,113.00
3302	Social Security / Medicare - Classified	80,493.00	52,473.37	132,966.37
3303	Medicare - Certificated	82,392.00	21,887.77	104,279.77
3304	Medicare - Classified	18,826.00	12,285.46	31,111.46
3401	Health and Welfare - Certificated	550,482.00	128,716.00	679,198.00
3402	Health and Welfare - Classified	159,911.00	123,069.00	282,980.00
3501	Unemployment Insurance - Certificated	17,057.00	4,558.64	21,615.64
3502	Unemployment Insurance - Classified	3,895.00	2,541.40	6,436.40
3601	Workers' Compensation - Certificated	67,371.00	17,909.63	85,280.63
3602	Workers' Compensation - Classified	15,385.00	11,078.45	26,463.45
3701	Retiree Benefits - Certificated	40,750.00	-	40,750.00
3702	Retiree Benefits - Classified	16,338.00	-	16,338.00
3801	PERS Reduction - Classified	2,016.00	1,747.00	3,763.00
3802	PERS Reduction - Classified	40,193.00	17,225.00	57,418.00
3901	Other Benefits - Certificated	-	-	-
3902	Other Benefits - Classified	81,690.00	-	81,690.00
	TOTAL BENEFITS	**$ 1,764,618.00**	**$ 600,525.57**	**$ 2,365,143.57**

STATUTORY: CONTRIBUTION RATES

Public Employees Retirement System ……	9.709 %
State Teachers Retirement System …. ……..……..	8.25 %
Social Security ……	6.20 %
Medicare ……..	1.45 %
Unemployment Insurance …….. .	.30 %
Workers' Compensation ……..	1.185 %

HEALTH & WELFARE: CONTRIBUTION RATES

Health and Welfare – Classified…….. ……...	$ 5,865.00
Health and Welfare – Certificated ……..….	$ 6,710.00
Health and Welfare – Classified Confidential……	$ 6,645.00
Health and Welfare – Certificated Management……	$ 6,645.00

MATERIAL AND SUPPLIES COSTS

	MATERIALS AND SUPPLIES	UNRESTRICTED	RESTRICTED	TOTAL
4100	Approved Textbooks and Core Materials	-	-	-
4200	Books and Other Reference Materials	155,950.00	900.00	156,850.00
4300	Materials & Supplies	138,750.00	438,601.08	577,351.08
4400	Non-Capitalized Equipment ($500-$5,000)	26,300.00	60,392.68	86,692.68
4700	Food	-	-	-
	TOTAL MATERIAL AND SUPPLIES	**$ 321,000.00**	**$ 499,893.76**	**$ 820,893.76**

OTHER OPERATING COSTS

	OTHER OPERATING EXPENSES	UNRESTRICTED	RESTRICTED	TOTAL
5200	Travel and Conference	33,150.00	102,355.04	135,505.04
5300	Dues and Memberships	16,150.00	505.00	16,655.00
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	500,000.00	-	500,000.00
5503	Water	150,000.00	-	150,000.00
5600	Rentals, Leases, and Repairs	39,510.00	182,943.46	222,453.46
5800	Professional Services	241,200.00	284,926.53	526,126.53
5860	County Contracts (Data Processing)	35,000.00	-	35,000.00
5900	Communications	55,500.00	5,300.00	60,800.00
	TOTAL OTHER OPERATING	**$ 1,196,810.00**	**$ 591,030.03**	**$ 1,787,840.03**

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	**$0.00**	**$ -**	**$ -**

OTHER OUTGO COSTS

	OTHER OUTGO	UNRESTRICTED	RESTRICTED	TOTAL
7222	Transfers of Apportionments to County Office	-	-	-
7310	Indirect Cost Recovery	(295,354.96)	295,354.96	-
7350	Direct Suppt/Indirect Cst for Interfund Changes	-	-	-
	DEBT SERVICE			
7438	Debt Service - Interest	12,490.00	-	12,490.00
7439	Debt Service - Principal	37,510.00	-	37,510.00
	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)	400,000.00	-	400,000.00
	RESTRICTED RESERVES			
7699	Restricted Reserves	-	-	-
	TOTAL OTHER FINANCING	**154,645.04**	**295,354.96**	**450,000.00**

GRAND TOTAL - EXPENSES	**$ 10,420,472.04**	**$ 4,435,033.15**	**$ 14,855,505.19**

THE BOTTOM LINE (2009-10)

	UNRESTRICTED	RESTRICTED	TOTAL
Unaudited Beginning Balance July 1, 2009	1,618,460.83	389,620.05	2,008,080.88
Audit Adjustments / Restatements	(1.40)	1.40	-
Net Est Beginning Balance July 1, 2009	**$ 1,618,459.43**	**$ 389,621.45**	**$ 2,008,080.88**
ADD: INCOME	10,745,653.46	3,699,788.74	14,445,442.20
SUBTRACT: EXPENDITURES	(10,420,472.04)	(4,435,033.15)	(14,855,505.19)
Excess / (Deficiency)	**325,181.42**	**(735,244.41)**	**(410,062.99)**

CONTRIBUTIONS TO RESTRICTED PROGRAMS

Special Education - SELPA	(151,384.00)	151,384.00	-
Ongoing & Major Maintenance	(448,568.00)	448,568.00	-
Home-to-School Transportation	(17,106.00)	17,106.00	-
			-
Total Contributions	(617,058.00)	617,058.00	-
Net Change in Fund Balance	**(291,876.58)**	**(118,186.41)**	**(410,062.99)**
Estimated Ending Balance June 30, 2010	**$ 1,326,582.85**	**$ 271,435.04**	**$ 1,598,017.89**

COMPONENTS OF THE ENDING BALANCE

	UNRESTRICTED	RESTRICTED	TOTAL
Revolving Cash	2,500.00		2,500.00
Economic Uncertainties 3%	445,665.49		445,665.49
P-2 Apportionment Deferral	878,417.36		878,417.36
Capital Improvements	-		-
Title I, Low Income		61,308.56	61,308.56
Title I, ARRA		32,500.00	32,500.00
Title IIA, Teacher Training		21,259.79	21,259.79
Title III, Limited Eng Proficiency		23,823.51	23,823.51
Medi-Cal Billing Option		18,530.63	18,530.63
Economic Impact Aid/ LEP		103,577.88	103,577.88
COP Holding Account		10,434.67	10,434.67
Estimated Ending Balance June 30, 2010	**$ 1,326,582.85**	**$ 271,435.04**	**$ 1,598,017.89**

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	8,580,982.00	7,973,706.00	4,570,779.71	7,976,154.00	2,448.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	1,031.00	1,031.00	1,031.00	New
3) Other State Revenue		8300-8599	1,572,838.00	2,225,938.28	1,625,255.19	2,375,406.28	149,468.00	6.7%
4) Other Local Revenue		8600-8799	26,956.00	105,750.00	53,222.80	75,659.00	(30,091.00)	-28.5%
5) TOTAL, REVENUES			10,180,776.00	10,305,394.28	6,250,288.70	10,428,250.28		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,873,760.00	5,697,343.00	3,723,604.41	5,685,137.00	12,206.00	0.2%
2) Classified Salaries		2000-2999	1,244,437.00	1,258,708.00	879,121.87	1,298,262.00	(39,554.00)	-3.1%
3) Employee Benefits		3000-3999	1,844,450.00	1,767,910.00	1,253,721.64	1,764,618.00	3,292.00	0.2%
4) Books and Supplies		4000-4999	73,055.00	315,700.00	223,315.75	321,000.00	(5,300.00)	-1.7%
5) Services and Other Operating Expenditures		5000-5999	1,068,600.00	1,248,710.00	725,340.93	1,196,810.00	51,900.00	4.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	37,897.92	50,000.00	(50,000.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(273,813.77)	(263,142.71)	0.00	(295,354.96)	32,212.25	-12.2%
9) TOTAL, EXPENDITURES			9,830,488.23	10,025,228.29	6,843,002.52	10,020,472.04		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			350,287.77	280,165.99	(592,713.82)	407,778.24		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	220,000.00	220,000.00	New
b) Transfers Out		7600-7629	0.00	100,000.00	0.00	320,000.00	(220,000.00)	-220.0%
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	(742,931.00)	(499,591.82)	0.00	(599,654.82)	(100,063.00)	20.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(742,931.00)	(599,591.82)	0.00	(699,654.82)		

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)			(392,643.23)	(319,425.83)	(592,713.82)	(291,876.58)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,618,460.83	1,618,460.83		1,618,460.83	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,618,460.83	1,618,460.83		1,618,460.83		
d) Other Restatements		9795	(1.40)	(1.40)		(1.40)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,618,459.43	1,618,459.43		1,618,459.43		
2) Ending Balance, June 30 (E + F1e)			1,225,816.20	1,299,033.60		1,326,582.85		
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	399,782.65	428,923.12		445,665.49		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	823,533.55	867,610.48		878,417.36		
P-2 Apportionment Deferral	0000	9780	*705,254.00*					
Capital Improvements	0000	9780	*118,279.55*					
P-2 Apportionment Deferral	0000	9780		*867,610.48*				
P-2 Apportionment Deferral	0000	9780				*878,417.36*		
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	6,722,942.00	6,259,626.00	3,441,225.00	6,259,288.00	(338.00)	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	28,573.00	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	1,657,156.00	2,176,441.00	900,026.88	2,176,441.00	0.00	0.0%
Unsecured Roll Taxes		8042	167,324.00	186,051.00	173,462.64	186,051.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	100,197.00	41,992.00	13,586.91	41,992.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	(614,296.00)	0.00	(614,296.00)	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	27,334.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(13,667.00)	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			8,689,859.00	8,079,508.00	4,528,301.43	8,079,170.00	(338.00)	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(167,082.00)	(167,082.00)	0.00	(165,049.00)	2,033.00	-1.2%
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	58,205.00	61,280.00	42,478.28	62,033.00	753.00	1.2%
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			8,580,982.00	7,973,706.00	4,570,779.71	7,976,154.00	2,448.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue	All Other	8290	0.00	0.00	1,031.00	1,031.00	1,031.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	1,031.00	1,031.00	1,031.00	New
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311						
Prior Years	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	157,969.00	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	475,481.00	524,465.00	381,327.00	582,674.00	58,209.00	11.1%
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	185,359.00	199,800.00	54,334.58	184,651.00	(15,149.00)	-7.6%
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%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590						
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	754,029.00	1,501,673.28	1,189,593.61	1,608,081.28	106,408.00	7.1%
TOTAL, OTHER STATE REVENUE			1,572,838.00	2,225,938.28	1,625,255.19	2,375,406.28	149,468.00	6.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	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	25,000.00	70,000.00	14,708.35	35,000.00	(35,000.00)	-50.0%
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	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%) Adjustment		8691	456.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,500.00	35,750.00	38,514.45	40,659.00	4,909.00	13.7%
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			26,956.00	105,750.00	53,222.80	75,659.00	(30,091.00)	-28.5%
TOTAL, REVENUES			10,180,776.00	10,305,394.28	6,250,288.70	10,428,250.28	122,856.00	1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,850,934.00	4,666,907.00	3,061,710.51	4,657,238.00	9,669.00	0.2%
Certificated Pupil Support Salaries		1200	229,368.00	230,248.00	142,019.20	230,248.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	651,558.00	658,288.00	425,274.70	655,751.00	2,537.00	0.4%
Other Certificated Salaries		1900	141,900.00	141,900.00	94,600.00	141,900.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,873,760.00	5,697,343.00	3,723,604.41	5,685,137.00	12,206.00	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	80,574.00	80,574.00	45,081.85	57,837.00	22,737.00	28.2%
Classified Support Salaries		2200	478,171.00	481,999.00	384,927.36	541,603.00	(59,604.00)	-12.4%
Classified Supervisors' and Administrators' Salaries		2300	88,368.00	88,368.00	60,206.00	88,368.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	540,074.00	550,517.00	355,109.94	550,517.00	0.00	0.0%
Other Classified Salaries		2900	57,250.00	57,250.00	33,796.72	59,937.00	(2,687.00)	-4.7%
TOTAL, CLASSIFIED SALARIES			1,244,437.00	1,258,708.00	879,121.87	1,298,262.00	(39,554.00)	-3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	480,041.00	465,633.00	299,377.18	464,055.00	1,578.00	0.3%
PERS		3201-3202	126,158.00	127,373.00	75,280.65	123,335.00	4,038.00	3.2%
OASDI/Medicare/Alternative		3301-3302	180,373.00	178,906.00	115,642.85	182,140.00	(3,234.00)	-1.8%
Health and Welfare Benefits		3401-3402	757,464.00	710,085.00	558,995.29	710,393.00	(308.00)	0.0%
Unemployment Insurance		3501-3502	21,355.00	20,870.00	13,139.83	20,952.00	(82.00)	-0.4%
Workers' Compensation		3601-3602	84,354.00	82,432.00	51,903.75	82,756.00	(324.00)	-0.4%
OPEB, Allocated		3701-3702	69,816.00	57,088.00	60,510.61	57,088.00	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	43,199.00	43,833.00	25,423.68	42,209.00	1,624.00	3.7%
Other Employee Benefits		3901-3902	81,690.00	81,690.00	53,447.80	81,690.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,844,450.00	1,767,910.00	1,253,721.64	1,764,618.00	3,292.00	0.2%
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	150,550.00	145,795.94	155,950.00	(5,400.00)	-3.6%
Materials and Supplies		4300	70,555.00	138,850.00	73,490.76	138,750.00	100.00	0.1%
Noncapitalized Equipment		4400	2,500.00	26,300.00	4,029.05	26,300.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			73,055.00	315,700.00	223,315.75	321,000.00	(5,300.00)	-1.7%
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	22,000.00	35,650.00	9,631.42	33,150.00	2,500.00	7.0%
Dues and Memberships		5300	15,250.00	15,650.00	17,118.50	16,150.00	(500.00)	-3.2%
Insurance		5400-5450	108,300.00	108,300.00	90,117.97	108,300.00	0.00	0.0%
Operations and Housekeeping Services		5500	563,500.00	668,000.00	309,091.33	668,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	67,550.00	89,410.00	69,784.73	39,510.00	49,900.00	55.8%
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	236,500.00	276,200.00	210,425.61	276,200.00	0.00	0.0%
Communications		5900	55,500.00	55,500.00	19,171.37	55,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,068,600.00	1,248,710.00	725,340.93	1,196,810.00	51,900.00	4.2%

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)
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	6350, 6360	7221						
To County Offices	6350, 6360	7222						
To JPAs	6350, 6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	2,854.31	12,490.00	(12,490.00)	New
Other Debt Service - Principal		7439	0.00	0.00	35,043.61	37,510.00	(37,510.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	37,897.92	50,000.00	(50,000.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(273,813.77)	(263,142.71)	0.00	(295,354.96)	32,212.25	-12.2%
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			(273,813.77)	(263,142.71)	0.00	(295,354.96)	32,212.25	-12.2%
TOTAL, EXPENDITURES			9,830,488.23	10,025,228.29	6,843,002.52	10,020,472.04	4,756.25	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)
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	220,000.00	220,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	220,000.00	220,000.00	New
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	100,000.00	0.00	320,000.00	(220,000.00)	-220.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	100,000.00	0.00	320,000.00	(220,000.00)	-220.0%
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	(742,931.00)	(516,995.00)	0.00	(617,058.00)	(100,063.00)	19.4%
Contributions from Restricted Revenues		8990	0.00	17,403.18	0.00	17,403.18	0.00	0.0%
Categorical Education Block Grant Transfers		8995	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			(742,931.00)	(499,591.82)	0.00	(599,654.82)	(100,063.00)	20.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(742,931.00)	(599,591.82)	0.00	(699,654.82)	(100,063.00)	16.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	167,082.00	167,082.00	0.00	165,049.00	(2,033.00)	-1.2%
2) Federal Revenue		8100-8299	1,638,398.00	1,815,260.65	639,515.03	1,959,169.32	143,908.67	7.9%
3) Other State Revenue		8300-8599	603,406.00	1,155,562.00	674,008.50	1,169,318.00	13,756.00	1.2%
4) Other Local Revenue		8600-8799	343,772.00	434,239.60	172,017.11	423,655.60	(10,584.00)	-2.4%
5) TOTAL, REVENUES			2,752,658.00	3,572,144.25	1,485,540.64	3,717,191.92		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,178,769.00	1,257,075.30	786,043.89	1,510,680.78	(253,605.48)	-20.2%
2) Classified Salaries		2000-2999	765,821.00	894,331.00	602,777.20	937,548.05	(43,217.05)	-4.8%
3) Employee Benefits		3000-3999	517,905.00	586,418.00	369,524.75	600,525.57	(14,107.57)	-2.4%
4) Books and Supplies		4000-4999	297,882.47	549,326.52	290,521.37	499,893.76	49,432.76	9.0%
5) Services and Other Operating Expenditures		5000-5999	451,397.76	621,904.61	266,429.71	591,030.03	30,874.58	5.0%
6) Capital Outlay		6000-6999	10,000.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	273,813.77	263,142.71	0.00	295,354.96	(32,212.25)	-12.2%
9) TOTAL, EXPENDITURES			3,495,589.00	4,172,198.14	2,315,296.92	4,435,033.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(742,931.00)	(600,053.89)	(829,756.28)	(717,841.23)		
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	742,931.00	499,591.82	0.00	599,654.82	100,063.00	20.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			742,931.00	499,591.82	0.00	599,654.82		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(100,462.07)	(829,756.28)	(118,186.41)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	389,620.05	389,620.05		389,620.05	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)			389,620.05	389,620.05		389,620.05		
d) Other Restatements		9795	1.40	1.40		1.40	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			389,621.45	389,621.45		389,621.45		
2) Ending Balance, June 30 (E + F1e)			389,621.45	289,159.38		271,435.04		
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	389,621.45	289,159.38		271,435.04		
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		
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	167,082.00	167,082.00	0.00	165,049.00	(2,033.00)	-1.2%
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			167,082.00	167,082.00	0.00	165,049.00	(2,033.00)	-1.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	457,571.00	505,224.21	276,014.00	502,896.18	(2,328.03)	-0.5%
Special Education Discretionary Grants		8182	0.00	14,504.00	0.00	14,504.00	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	14,597.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	1,144,990.00	1,260,542.44	354,710.01	1,401,839.14	141,296.70	11.2%
Vocational and Applied Technology Education	3500-3699	8290	13,450.00	13,450.00	0.00	13,450.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Safe and Drug Free Schools	3700-3799	8290	7,790.00	7,790.00	0.00	7,627.00	(163.00)	-2.1%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	13,750.00	8,791.02	18,853.00	5,103.00	37.1%
TOTAL, FEDERAL REVENUE			1,638,398.00	1,815,260.65	639,515.03	1,959,169.32	143,908.67	7.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	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	145,769.00	374,833.00	213,661.00	375,493.00	660.00	0.2%
Economic Impact Aid	7090-7091	8311	372,973.00	379,422.00	237,704.00	389,725.00	10,303.00	2.7%
Spec. Ed. Transportation	7240	8311	4,739.00	10,833.00	6,947.00	10,854.00	21.00	0.2%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	18,868.00	21,064.00	191.34	24,108.00	3,044.00	14.5%
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%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	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	58,578.00	366,931.00	215,505.16	366,659.00	(272.00)	-0.1%
TOTAL, OTHER STATE REVENUE			603,406.00	1,155,562.00	674,008.50	1,169,318.00	(13,756.00)	1.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	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%) A		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	90,467.60	6,238.11	94,802.60	4,335.00	4.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	343,772.00	343,772.00	165,779.00	328,853.00	(14,919.00)	-4.3%
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			343,772.00	434,239.60	172,017.11	423,655.60	(10,584.00)	-2.4%
TOTAL, REVENUES			2,752,658.00	3,572,144.25	1,485,540.64	3,717,191.92	145,047.67	4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	966,692.00	1,044,118.30	634,144.41	1,265,302.78	(221,184.48)	-21.2%
Certificated Pupil Support Salaries		1200	163,224.00	164,104.00	121,288.48	191,862.00	(27,758.00)	-16.9%
Certificated Supervisors' and Administrators' Salaries		1300	48,853.00	48,853.00	30,611.00	53,516.00	(4,663.00)	-9.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,178,769.00	1,257,075.30	786,043.89	1,510,680.78	(253,605.48)	-20.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	287,575.00	383,607.00	240,673.17	373,720.05	9,886.95	2.6%
Classified Support Salaries		2200	326,045.00	354,453.00	244,936.95	371,507.00	(17,054.00)	-4.8%
Classified Supervisors' and Administrators' Salaries		2300	69,247.00	70,147.00	47,189.68	70,147.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	37,236.00	37,236.00	29,278.09	53,809.00	(16,573.00)	-44.5%
Other Classified Salaries		2900	45,718.00	48,888.00	40,699.31	68,365.00	(19,477.00)	-39.8%
TOTAL, CLASSIFIED SALARIES			765,821.00	894,331.00	602,777.20	937,548.05	(43,217.05)	-4.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	97,289.00	117,743.00	59,443.91	119,607.64	(1,864.64)	-1.6%
PERS		3201-3202	72,812.00	79,458.00	52,583.69	86,742.21	(7,284.21)	-9.2%
OASDI/Medicare/Alternative		3301-3302	74,473.00	84,026.00	56,238.26	87,330.60	(3,304.60)	-3.9%
Health and Welfare Benefits		3401-3402	230,350.00	254,512.00	164,507.18	251,785.00	2,727.00	1.1%
Unemployment Insurance		3501-3502	5,786.00	6,762.00	3,935.24	7,100.04	(338.04)	-5.0%
Workers' Compensation		3601-3602	23,041.00	27,322.00	15,761.87	28,988.08	(1,666.08)	-6.1%
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	14,154.00	16,595.00	17,054.60	18,972.00	(2,377.00)	-14.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			517,905.00	586,418.00	369,524.75	600,525.57	(14,107.57)	-2.4%
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	500.00	950.00	0.00	900.00	50.00	5.3%
Materials and Supplies		4300	285,382.47	527,836.84	236,383.35	438,601.08	89,235.76	16.9%
Noncapitalized Equipment		4400	12,000.00	20,539.68	54,138.02	60,392.68	(39,853.00)	-194.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			297,882.47	549,326.52	290,521.37	499,893.76	49,432.76	9.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	127,945.02	184,423.19	34,696.12	102,355.04	82,068.15	44.5%
Dues and Memberships		5300	505.00	505.00	280.00	505.00	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	0.00	0.00	15,000.00	(15,000.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	79,100.00	125,600.00	136,406.14	182,943.46	(57,343.46)	-45.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	237,547.74	305,076.42	91,706.34	284,926.53	20,149.89	6.6%
Communications		5900	6,300.00	6,300.00	3,341.11	5,300.00	1,000.00	15.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			451,397.76	621,904.61	266,429.71	591,030.03	30,874.58	5.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,000.00	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			10,000.00	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	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	273,813.77	263,142.71	0.00	295,354.96	(32,212.25)	-12.2%
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			273,813.77	263,142.71	0.00	295,354.96	(32,212.25)	-12.2%
TOTAL, EXPENDITURES			3,495,589.00	4,172,198.14	2,315,296.92	4,435,033.15	(262,835.01)	-6.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
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	742,931.00	516,995.00	0.00	617,058.00	100,063.00	19.4%
Contributions from Restricted Revenues		8990	0.00	(17,403.18)	0.00	(17,403.18)	0.00	0.0%
Categorical Education Block Grant Transfers		8995	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			742,931.00	499,591.82	0.00	599,654.82	100,063.00	20.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			742,931.00	499,591.82	0.00	599,654.82	(100,063.00)	20.0%

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	8,748,064.00	8,140,788.00	4,570,779.71	8,141,203.00	415.00	0.0%
2) Federal Revenue		8100-8299	1,638,398.00	1,815,260.65	640,546.03	1,960,200.32	144,939.67	8.0%
3) Other State Revenue		8300-8599	2,176,244.00	3,381,500.28	2,299,263.69	3,544,724.28	163,224.00	4.8%
4) Other Local Revenue		8600-8799	370,728.00	539,989.60	225,239.91	499,314.60	(40,675.00)	-7.5%
5) TOTAL, REVENUES			12,933,434.00	13,877,538.53	7,735,829.34	14,145,442.20		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,052,529.00	6,954,418.30	4,509,648.30	7,195,817.78	(241,399.48)	-3.5%
2) Classified Salaries		2000-2999	2,010,258.00	2,153,039.00	1,481,899.07	2,235,810.05	(82,771.05)	-3.8%
3) Employee Benefits		3000-3999	2,362,355.00	2,354,328.00	1,623,246.39	2,365,143.57	(10,815.57)	-0.5%
4) Books and Supplies		4000-4999	370,937.47	865,026.52	513,837.12	820,893.76	44,132.76	5.1%
5) Services and Other Operating Expenditures		5000-5999	1,519,997.76	1,870,614.61	991,770.64	1,787,840.03	82,774.58	4.4%
6) Capital Outlay		6000-6999	10,000.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	37,897.92	50,000.00	(50,000.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,326,077.23	14,197,426.43	9,158,299.44	14,455,505.19		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(392,643.23)	(319,887.90)	(1,422,470.10)	(310,062.99)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	220,000.00	220,000.00	New
b) Transfers Out		7600-7629	0.00	100,000.00	0.00	320,000.00	(220,000.00)	-220.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(100,000.00)	0.00	(100,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(392,643.23)	(419,887.90)	(1,422,470.10)	(410,062.99)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,008,080.88	2,008,080.88		2,008,080.88	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)			2,008,080.88	2,008,080.88		2,008,080.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,008,080.88	2,008,080.88		2,008,080.88		
2) Ending Balance, June 30 (E + F1e)			1,615,437.65	1,588,192.98		1,598,017.89		
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	389,621.45	289,159.38		271,435.04		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	399,782.65	428,923.12		445,665.49		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	823,533.55	867,610.48		878,417.36		
P-2 Apportionment Deferral	0000	9780	*705,254.00*					
Capital Improvements	0000	9780	*118,279.55*					
P-2 Apportionment Deferral	0000	9780		*867,610.48*				
P-2 Apportionment Deferral	0000	9780				*878,417.36*		
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	6,722,942.00	6,259,626.00	3,441,225.00	6,259,288.00	(338.00)	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	28,573.00	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	1,657,156.00	2,176,441.00	900,026.88	2,176,441.00	0.00	0.0%
Unsecured Roll Taxes		8042	167,324.00	186,051.00	173,462.64	186,051.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	100,197.00	41,992.00	13,586.91	41,992.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	(614,296.00)	0.00	(614,296.00)	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	27,334.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(13,667.00)	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			8,689,859.00	8,079,508.00	4,528,301.43	8,079,170.00	(338.00)	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(167,082.00)	(167,082.00)	0.00	(165,049.00)	2,033.00	-1.2%
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	167,082.00	167,082.00	0.00	165,049.00	(2,033.00)	-1.2%
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	58,205.00	61,280.00	42,478.28	62,033.00	753.00	1.2%
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			8,748,064.00	8,140,788.00	4,570,779.71	8,141,203.00	415.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	457,571.00	505,224.21	276,014.00	502,896.18	(2,328.03)	-0.5%
Special Education Discretionary Grants		8182	0.00	14,504.00	0.00	14,504.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	14,597.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	1,144,990.00	1,260,542.44	354,710.01	1,401,839.14	141,296.70	11.2%
Vocational and Applied Technology Education	3500-3699	8290	13,450.00	13,450.00	0.00	13,450.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Safe and Drug Free Schools	3700-3799	8290	7,790.00	7,790.00	0.00	7,627.00	(163.00)	-2.1%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	13,750.00	9,822.02	19,884.00	6,134.00	44.6%
TOTAL, FEDERAL REVENUE			1,638,398.00	1,815,260.65	640,546.03	1,960,200.32	144,939.67	8.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	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	145,769.00	374,833.00	213,661.00	375,493.00	660.00	0.2%
Economic Impact Aid	7090-7091	8311	372,973.00	379,422.00	237,704.00	389,725.00	10,303.00	2.7%
Spec. Ed. Transportation	7240	8311	4,739.00	10,833.00	6,947.00	10,854.00	21.00	0.2%
All Other State Apportionments - Current Year	All Other	8311	157,969.00	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	475,481.00	524,465.00	381,327.00	582,674.00	58,209.00	11.1%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	204,227.00	220,864.00	54,525.92	208,759.00	(12,105.00)	-5.5%
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%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	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	812,607.00	1,868,604.28	1,405,098.77	1,974,740.28	106,136.00	5.7%
TOTAL, OTHER STATE REVENUE			2,176,244.00	3,381,500.28	2,299,263.69	3,544,724.28	163,224.00	4.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	70,000.00	14,708.35	35,000.00	(35,000.00)	-50.0%
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	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%) Adjustment		8691	456.00	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	1,500.00	126,217.60	44,752.56	135,461.60	9,244.00	7.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	343,772.00	343,772.00	165,779.00	328,853.00	(14,919.00)	-4.3%
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			370,728.00	539,989.60	225,239.91	499,314.60	(40,675.00)	-7.5%
TOTAL, REVENUES			12,933,434.00	13,877,538.53	7,735,829.34	14,145,442.20	267,903.67	1.9%

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	5,817,626.00	5,711,025.30	3,695,854.92	5,922,540.78	(211,515.48)	-3.7%
Certificated Pupil Support Salaries		1200	392,592.00	394,352.00	263,307.68	422,110.00	(27,758.00)	-7.0%
Certificated Supervisors' and Administrators' Salaries		1300	700,411.00	707,141.00	455,885.70	709,267.00	(2,126.00)	-0.3%
Other Certificated Salaries		1900	141,900.00	141,900.00	94,600.00	141,900.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,052,529.00	6,954,418.30	4,509,648.30	7,195,817.78	(241,399.48)	-3.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	368,149.00	464,181.00	285,755.02	431,557.05	32,623.95	7.0%
Classified Support Salaries		2200	804,216.00	836,452.00	629,864.31	913,110.00	(76,658.00)	-9.2%
Classified Supervisors' and Administrators' Salaries		2300	157,615.00	158,515.00	107,395.68	158,515.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	577,310.00	587,753.00	384,388.03	604,326.00	(16,573.00)	-2.8%
Other Classified Salaries		2900	102,968.00	106,138.00	74,496.03	128,302.00	(22,164.00)	-20.9%
TOTAL, CLASSIFIED SALARIES			2,010,258.00	2,153,039.00	1,481,899.07	2,235,810.05	(82,771.05)	-3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	577,330.00	583,376.00	358,821.09	583,662.64	(286.64)	0.0%
PERS		3201-3202	198,970.00	206,831.00	127,864.34	210,077.21	(3,246.21)	-1.6%
OASDI/Medicare/Alternative		3301-3302	254,846.00	262,932.00	171,881.11	269,470.60	(6,538.60)	-2.5%
Health and Welfare Benefits		3401-3402	987,814.00	964,597.00	723,502.47	962,178.00	2,419.00	0.3%
Unemployment Insurance		3501-3502	27,141.00	27,632.00	17,075.07	28,052.04	(420.04)	-1.5%
Workers' Compensation		3601-3602	107,395.00	109,754.00	67,665.62	111,744.08	(1,990.08)	-1.8%
OPEB, Allocated		3701-3702	69,816.00	57,088.00	60,510.61	57,088.00	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	57,353.00	60,428.00	42,478.28	61,181.00	(753.00)	-1.2%
Other Employee Benefits		3901-3902	81,690.00	81,690.00	53,447.80	81,690.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,362,355.00	2,354,328.00	1,623,246.39	2,365,143.57	(10,815.57)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	151,500.00	145,795.94	156,850.00	(5,350.00)	-3.5%
Materials and Supplies		4300	355,937.47	666,686.84	309,874.11	577,351.08	89,335.76	13.4%
Noncapitalized Equipment		4400	14,500.00	46,839.68	58,167.07	86,692.68	(39,853.00)	-85.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			370,937.47	865,026.52	513,837.12	820,893.76	44,132.76	5.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	149,945.02	220,073.19	44,327.54	135,505.04	84,568.15	38.4%
Dues and Memberships		5300	15,755.00	16,155.00	17,398.50	16,655.00	(500.00)	-3.1%
Insurance		5400-5450	108,300.00	108,300.00	90,117.97	108,300.00	0.00	0.0%
Operations and Housekeeping Services		5500	563,500.00	668,000.00	309,091.33	683,000.00	(15,000.00)	-2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	146,650.00	215,010.00	206,190.87	222,453.46	(7,443.46)	-3.5%
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	474,047.74	581,276.42	302,131.95	561,126.53	20,149.89	3.5%
Communications		5900	61,800.00	61,800.00	22,512.48	60,800.00	1,000.00	1.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,519,997.76	1,870,614.61	991,770.64	1,787,840.03	82,774.58	4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	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	10,000.00	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			10,000.00	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	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 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	0.00	0.00	2,854.31	12,490.00	(12,490.00)	New
Other Debt Service - Principal		7439	0.00	0.00	35,043.61	37,510.00	(37,510.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	37,897.92	50,000.00	(50,000.00)	New
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			13,326,077.23	14,197,426.43	9,158,299.44	14,455,505.19	(258,078.76)	-1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	220,000.00	220,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	220,000.00	220,000.00	New
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	100,000.00	0.00	320,000.00	(220,000.00)	-220.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	100,000.00	0.00	320,000.00	(220,000.00)	-220.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(100,000.00)	0.00	(100,000.00)	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	1,067.18	1,067.18	1,051.70	1,067.18	0.00	0%
2. Special Education	14.14	14.14	15.73	14.14	0.00	0%
HIGH SCHOOL						
3. General Education	544.61	544.61	552.47	544.61	0.00	0%
4. Special Education	17.61	17.61	15.97	17.61	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	3.76	4.19	4.19	0.43	11%
7. TOTAL, K-12 ADA	1,647.30	1,647.30	1,640.06	1,647.73	0.43	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)	26.71	26.71	0.00	0.00	(26.71)	-100%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students	0.43	0.43	0.00	0.00	(0.43)	-100%
11. Adults Enrolled, State Apportioned	57.77	57.77	0.00	0.00	(57.77)	-100%
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)	38.70	38.70	0.00	0.00	(38.70)	-100%
13. TOTAL, CLASSES FOR ADULTS	96.90	96.90	0.00	0.00	(96.90)	-100%
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)	1,770.91	1,770.91	1,640.06	1,647.73	(123.18)	-7%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary	42,497.00	42,623.00	0.00	0.00	(42,623.00)	-100%
17. High School	25,591.00	25,609.00	0.00	0.00	(25,609.00)	-100%
18. TOTAL, SUPPLEMENTAL HOURS	68,088.00	68,232.00	0.00	0.00	(68,232.00)	-100%

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. ADA for 5th & 6th Hours	0.00	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	0.00	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 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	0.00	0.00	0.00	0.00	0.00	0%

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	6,106.05	6,106.05	6,106.05
2. Inflation Increase	0041	309.00	261.00	261.00
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	6,415.05	6,367.05	6,367.05
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,415.05	6,367.05	6,367.05
b. Revenue Limit ADA	0033	1,647.30	1,647.30	1,647.73
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	10,567,511.87	10,488,441.47	10,491,179.30
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	0.00	213.15	213.15
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	10,567,511.87	10,488,654.62	10,491,392.45
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.82740	0.81645	0.81645
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	8,743,559.32	8,563,462.06	8,565,697.37
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	24,462.00	24,379.00	25,624.00
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	58,205.00	59,633.00	62,033.00
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)	- - -	(33,743.00)	(35,254.00)	(36,409.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	8,709,816.32	8,528,208.06	8,529,288.37

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	1,953,250.00	1,875,966.00	1,819,882.00
26. Miscellaneous Funds	0588	13,667.00	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	1,966,917.00	1,875,966.00	1,819,882.00
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	6,742,899.32	6,652,242.06	6,709,406.37
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	19,957.00	19,546.00	21,781.00
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	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	- - -	(0.32)	(416,487.06)	(428,337.37)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	(19,957.32)	(436,033.06)	(450,118.37)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	- - -	6,722,942.00	6,216,209.00	6,259,288.00

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	30,631.00	41,206.00	19,106.00
44. California High School Exit Exam	9002	69,494.00	80,361.00	56,445.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	10,765.00	78,995.00	58,396.00
46. Apprenticeship Funding	0570	47,079.00	0.00	0.00
47. Community Day School Additional Funding	9007	0.00	0.00	0.00

HOLTVILLE UNIFIED SCHOOL DISTRICT - CASH FLOW DETAIL

FISCAL YEAR 2009-2010

			BEGINNING CASH	981,982.00	2,280,255.61	1,474,176.95	911,689.75	1,196,032.18	744,868.29	1,829,860.72	2,219,314.16	1,575,645.61	1,126,512.55	1,448,300.88	746,943.04		
Res.	OBJ.		ADOPTED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS																	
				3%	0%	9%	12%	4%	13%	13%	0%	9%	6%	5%	0%	74%	26%
State Aid - Rev Limit	0000	8011	6,259,288.00	178,256.00	0.00	561,614.00	753,697.00	281,377.00	815,290.00	841,850.00	9,141.00	563,335.92	375,557.28	281,667.96	0.00	4,661,786.16	1,597,501.84
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	0%	0%	9%	0%	50%	0%	0%	0%	30%	0%	10%	100%	0%
Local Property Taxes	0000	80??	1,819,882.00	8,395.61	0.00	0.00	169,757.19	0.00	907,228.11	0.00	1,695.52	0.00	545,964.60	0.00	186,840.97	1,819,882.00	(0.00)
				6%	6%	9%	9%	10%	10%	10%	9%	8%	9%	9%	5%	99%	0%
Other Non Revenue	0000	8092	62,033.00	3,449.68	3,897.26	5,713.03	5,843.25	6,100.85	5,937.97	5,900.58	5,635.66	4,962.64	5,582.97	5,582.97	3,426.14	62,033.00	0.00
TOTAL REVENUE LIMIT SOURCES 8010-8099			**8,141,203.00**	**190,101.29**	**3,897.26**	**567,327.03**	**929,297.44**	**287,477.85**	**1,728,456.08**	**847,750.58**	**16,472.18**	**568,298.56**	**927,104.85**	**287,250.93**	**190,267.11**	**6,543,701.16**	**1,597,501.84**
				0%	0%	0%	0%	0%	0%	0%	67%	0%	25%	0%	0%	92%	8%
Special Ed-IDEA	3310	8181	317,602.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	211,950.00	0.00	79,400.55	0.00	0.00	291,350.55	26,251.65
				0%	0%	0%	0%	0%	0%	35%	0%	0%	0%	0%	35%	70%	30%
Special Ed - ARRA	3313	8181	185,293.98	0.00	0.00	0.00	0.00	0.00	0.00	64,064.00	0.00	0.00	0.00	0.00	64,852.89	128,916.89	56,377.09
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	35%	35%	65%
Special Ed - ARRA PS1	3319	8182	8,495.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,973.25	2,973.25	5,521.75
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	15%	15%	85%
Special Ed - ARRA PS2	3324	8182	6,009.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	906.68	906.68	5,102.32
				0%	0%	0%	0%	31%	0%	0%	0%	9%	9%	9%	0%	58%	42%
Title I, Part A	3010	8290	569,902.00	0.00	0.00	0.00	0.00	174,010.00	0.00	0.00	0.00	51,291.18	51,291.18	51,291.18	0.00	327,883.54	242,018.46
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	15%	15%	85%
Title I, Part A, ARRA	3011	8290	200,009.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,178.84	30,178.84	169,830.53
				0%	0%	1%	0%	23%	9%	2%	18%	10%	10%	10%	10%	92%	8%
Migrant Education	3060	8290	204,087.00	0.00	0.00	2,358.65	0.00	46,206.30	17,439.63	3,293.27	37,559.27	20,408.70	20,408.70	20,408.70	20,408.70	188,491.92	15,595.08
				0%	0%	11%	0%	0%	0%	0%	0%	0%	0%	0%	0%	11%	89%
Migrant-Summer	3061	8290	104,725.00	0.00	0.00	11,253.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,253.89	93,471.11
				0%	0%	0%	30%	0%	0%	0%	0%	3%	29%	0%	29%	91%	9%
Even Start Fam Literacy	3105	8290	125,000.00	0.00	0.00	0.00	37,500.00	0.00	0.00	0.00	0.00	3,750.00	36,250.00	0.00	36,250.00	113,750.00	11,250.00
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Title I, PI Schools	3178	8290	4,111.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,111.81
				0%	0%	0%	0%	0%	0%	0%	0%	0%	40%	0%	0%	40%	60%
Carl Perkins	3178	8290	13,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,380.00	0.00	0.00	5,380.00	8,070.00
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	80%	80%	20%
Drug Free School	3710	8290	7,627.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,101.60	6,101.60	1,525.40
				0%	0%	0%	0%	0%	20%	0%	0%	0%	75%	0%	0%	95%	5%
Title II, Part A	4035	8290	89,410.39	0.00	0.00	0.00	0.00	0.00	17,793.00	0.00	0.00	0.00	67,057.79	0.00	0.00	84,850.79	4,559.60
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	40%	40%	60%
Title II, Part D	4045	8290	7,251.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,900.74	2,900.74	4,351.12
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	80%	80%	20%
Title V	4110	8290	4,882.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,905.79	3,905.79	976.45
				0%	0%	0%	0%	0%	0%	44%	0%	0%	0%	0%	40%	84%	16%
Title III, Immigrant	4201	8290	16,544.75	0.00	0.00	0.00	0.00	0.00	0.00	7,296.00	0.00	0.00	0.00	0.00	6,617.90	13,913.90	2,630.85
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	80%	80%	20%
Title III, LEP	4203	8290	75,914.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,731.78	60,731.78	15,182.94
				0%	0%	0%	27%	0%	0%	0%	0%	0%	0%	0%	0%	27%	73%
Gear Up	5819	8290	13,750.00	0.00	0.00	0.00	3,687.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.80	3,717.45	10,032.55
				0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	100%	0%
Medi-Cal LEA Billing	5640	8290	5,103.00	0.00	0.00	0.00	0.00	0.00	5,103.37	0.00	0.00	0.00	0.00	0.00	0.00	5,103.37	(0.37)
				0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%		
All Other Federal	0000	8290	1,031.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,031.00	0.00	0.00	0.00	0.00	1,031.00	0.00
TOTAL FEDERAL 8100-8299			**1,960,200.32**	**0.00**	**0.00**	**13,612.54**	**41,187.65**	**220,216.30**	**40,336.00**	**74,653.27**	**250,540.27**	**75,449.88**	**259,788.22**	**71,699.88**	**235,857.98**	**1,283,341.99**	**676,858.33**

RECEIPTS (CONT'D)

	Res.	OBJ.	ADOPTED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
Unrestricted Prog	**Rsrce**			2%	24%	7%	10%	3%	10%	10%	0%	9%	6%	5%	0%	85%	15%
Supp Hourly Attendance	0000	8590	176,247.00	3,259.00	42,300.00	12,085.00	16,795.00	6,055.00	17,543.00	18,115.00	140.00	15,862.23	10,574.82	7,931.12	0.00	150,660.17	25,586.84
				0%	0%	0%	0%	0%	0%	29%	0%	0%	28%	0%	0%	57%	43%
Unrestricted Lotto	1100	8560	184,651.00	0.00	0.00	0.00	800.57	0.00	0.00	53,534.01	0.00	0.00	51,702.28	0.00	0.00	106,036.86	78,614.14
				24%	0%	0%	0%	0%	21%	0%	21%	0%	23%	0%	3%	91%	9%
K-3 CSR	1200	8434	582,674.00	140,351.00	0.00	0.00	0.00	0.00	120,488.00	0.00	120,488.00	0.00	134,015.02	0.00	17,480.22	532,822.24	49,851.76
Tier III Programs	**Dept**			0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	100%	0%
Deferred Maintenance	6205	8590	387,696.00	0.00	0.00	0.00	0.00	0.00	0.00	387,696.00	0.00	0.00	0.00	0.00	0.00	387,696.00	0.00
				0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	100%	0%
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%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	100%	0%
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%	12%	0%	23%	0%	0%	12%	0%	0%	2%	2%	0%	51%	49%
Regional Occup Prog	6350	8590	91,999.00	0.00	10,747.00	0.00	20,863.00	0.00	0.00	11,341.00	0.00	0.00	1,839.98	1,839.98	0.00	46,630.96	45,368.04
				2%	21%	7%	10%	4%	10%	11%	0%	3%	3%	3%	0%	74%	26%
Adult Ed (Regular)	6390	8590	215,353.00	4,106.00	45,982.00	15,243.00	21,190.00	7,637.00	22,129.00	22,850.00	127.00	6,460.59	6,460.59	6,460.59	0.00	158,645.77	56,707.23
				0%	28%	0%	23%	9%	0%	2%	0%	0%	0%	0%	0%	63%	37%
Safe Schools	6405	8590	63,688.00	0.00	17,953.00	0.00	14,805.00	5,960.00	0.00	1,450.00	0.00	0.00	0.00	0.00	0.00	40,168.00	23,520.00
				0%	31%	0%	0%	0%	0%	0%	38%	0%	30%	0%	0%	99%	1%
Art & Music Block Grant	6760	8590	37,901.00	0.00	11,563.00	0.00	0.00	0.00	0.00	0.00	14,523.00	0.00	11,370.30	0.00	0.00	37,456.30	444.70
				0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	100%	0%
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%	51%	0%	0%	0%	0%	1%	0%	0%	4%	4%	0%	60%	40%
Supp Counseling	7080	8590	137,026.00	0.00	70,431.00	0.00	0.00	0.00	0.00	1,332.00	0.00	0.00	5,481.04	5,481.04	0.00	82,725.08	54,300.92
				2%	6%	8%	11%	4%	12%	12%	0%	0%	4%	4%	0%	64%	36%
Gifted and Talented Ed	7140	8590	11,709.28	259.00	712.00	963.00	1,338.00	482.00	1,398.00	1,443.00	16.00	0.00	468.37	468.37	0.00	7,547.74	4,161.54
				0%	0%	0%	52%	0%	0%	0%	0%	0%	0%	0%	0%	52%	48%
Instructional Materials	7156	8590	98,775.00	0.00	0.00	0.00	51,807.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,807.00	46,968.00
				0%	0%	0%	10%	18%	0%	4%	9%	0%	0%	0%	55%	96%	4%
Peer Assistance Review	7271	8590	16,983.00	0.00	0.00	0.00	1,747.00	3,050.00	0.00	742.00	1,484.00	0.00	0.00	0.00	9,340.65	16,363.65	619.35
				0%	17%	54%	17%	0%	6%	6%	0%	0%	0%	0%	0%	100%	0%
SB472 Training	7294	8590	36,823.00	0.00	6,347.00	19,899.49	6,347.00	0.00	2,115.00	2,115.00	0.00	0.00	0.00	0.00	0.00	36,823.49	(0.49)
				0%	0%	28%	0%	0%	0%	0%	0%	0%	0%	0%	6%	34%	66%
Principal Training	7325	8590	5,414.00	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	324.84	1,824.84	3,589.16
				0%	0%	0%	28%	9%	9%	9%	9%	0%	0%	0%	6%	70%	30%
Pupil Retention Block	7390	8590	52,193.00	0.00	0.00	0.00	14,614.00	4,697.00	4,697.00	4,697.00	4,697.00	0.00	0.00	0.00	3,131.58	36,533.58	15,659.42
				0%	0%	0%	26%	9%	9%	9%	9%	0%	0%	0%	6%	66%	34%
Prof. Develop. Block	7393	8590	21,273.00	0.00	0.00	0.00	5,628.00	1,809.00	1,809.00	1,809.00	1,809.00	0.00	0.00	0.00	1,276.38	14,140.38	7,132.62
				0%	0%	0%	28%	9%	9%	9%	9%	0%	0%	0%	6%	70%	30%
School Library Imp Block	7395	8590	119,640.00	0.00	0.00	0.00	33,500.00	10,768.00	10,768.00	10,768.00	10,768.00	0.00	0.00	0.00	7,178.40	83,750.40	35,889.60
Restricted Programs				0%	0%	2%	19%	0%	20%	20%	0%	8%	8%	8%	8%	93%	7%
Economic Impact Aid	7091	8311	389,725.00	0.00	0.00	6,449.00	74,595.00	0.00	77,426.00	79,234.00	0.00	31,178.00	31,178.00	31,178.00	31,178.00	362,416.00	27,309.00
				0%	0%	17%	8%	8%	8%	8%	8%	10%	16%	10%	1%	94%	6%
Regular Transportation	7230	8311	375,493.00	0.00	0.00	63,431.00	30,046.00	30,046.00	30,046.00	30,046.00	30,046.00	37,549.30	60,078.88	37,549.30	3,754.93	352,593.41	22,899.59
				0%	0%	19%	9%	9%	9%	9%	9%	9%	9%	9%	9%	100%	0%
Sp Ed Transportation	7240	8311	10,854.00	0.00	0.00	2,062.00	977.00	977.00	977.00	977.00	977.00	976.86	976.86	976.86	969.05	10,846.63	7.37
				0%	0%	0%	0%	0%	0%	1%	0%	0%	0%	0%	75%	76%	24%
Restricted Lottery	6300	8560	24,108.00	0.00	0.00	0.00	0.00	0.00	0.00	191.34	0.00	0.00	0.00	0.00	18,081.00	18,272.34	5,835.66
				0%	0%	0%	40%	9%	0%	0%	12%	4%	4%	4%	13%	86%	14%
ASES	6010	8590	292,702.00	0.00	0.00	0.00	116,451.00	25,574.25	0.00	0.00	35,212.91	11,708.08	11,708.08	11,708.08	38,051.26	250,413.66	42,288.34
				0%	0%	0%	0%	0%	0%	50%	0%	0%	0%	0%	50%	100%	0%
ELAP	6286	8590	58,442.00	0.00	0.00	0.00	0.00	0.00	0.00	29,085.00	0.00	0.00	0.00	0.00	29,221.00	58,306.00	136.00
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Tobacco Prevention	6660	8550	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%	0%	0%	0%	0%	59%	0%	0%	10%	10%	10%	10%	99%	1%
Ag Incentive	7010	8590	15,515.00	0.00	0.00	0.00	0.00	0.00	9,182.00	0.00	0.00	1,551.50	1,551.50	1,551.50	1,551.50	15,388.00	127.00
				0%	0%	0%	76%	1%	49%	0%	0%	0%	0%	0%	0%	126%	-26%
All Other State	0000	8590	13,000.00	0.00	0.00	0.00	9,843.00	188.00	6,379.12	0.00	0.00	0.00	0.00	0.00	0.00	16,410.12	(3,410.12)
TOTAL OTHER STATE 8500-8599			**3,544,724.28**	**147,975.00**	**206,035.00**	**121,632.49**	**421,346.57**	**219,604.25**	**304,957.12**	**657,425.35**	**220,287.91**	**105,286.56**	**327,405.72**	**105,144.84**	**161,538.81**	**2,998,639.62**	**265,991.95**

RECEIPTS (CONT'D)

	RES.	OBJ.	ADOPTED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Available Line		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Available Line		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Available Line		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0%	0%	0%	21%	0%	0%	21%	0%	0%	25%	0%	0%	67%	33%
Interest	0000	8660	35,000.00	0.00	0.00	0.00	7,270.13	0.00	0.00	7,438.22	0.00	0.00	8,750.00	0.00	0.00	23,458.35	11,541.65
				17%	0%	8%	8%	17%	8%	0%	17%	0%	0%	0%	0%	75%	25%
Pine House Rent	0000	8699	4,800.00	800.00	0.00	400.00	400.00	800.00	400.00	0.00	800.00	0.00	0.00	0.00	0.00	3,600.00	1,200.00
				0%	21%	6%	-9%	18%	0%	1%	42%	0%	0%	0%	0%	79%	21%
All Other Local Rev	0000	8699	4,909.00	0.00	1,008.29	318.68	(432.02)	875.98	6.00	67.14	2,043.00	0.00	0.00	0.00	0.00	3,887.07	1,021.93
				0%	0%	0%	103%	0%	0%	0%	0%	0%	0%	0%	0%	103%	-3%
Medi-Cal Admin Activ	0000	8699	29,450.00	0.00	0.00	0.00	30,387.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,387.38	(937.38)
				0%	0%	0%	0%	21%	0%	21%	0%	10%	10%	10%	19%	91%	9%
Driver's Ed Training	0000	8699	1,500.00	0.00	0.00	0.00	0.00	320.00	0.00	320.00	0.00	150.00	150.00	150.00	280.00	1,370.00	130.00
				0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	100%	0%
Even Start Parents	3105	8699	600.00	0.00	0.00	0.00	0.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00	0.00
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
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%	0%	0%	8%	26%	10%	53%	3%	0%	0%	0%	0%	100%	0%
Transportation Billing	7230	8699	5,650.00	0.00	0.00	0.00	442.50	1,470.75	545.50	3,017.61	161.75	0.00	0.00	0.00	0.00	5,638.11	11.89
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	100%	0%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	22%	0%	22%	78%
Microsoft Vouchers	9155	8699	79,877.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,928.59	0.00	17,928.59	61,948.64
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Microsoft Govt Entities	9156	8699	8,675.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,675.37
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Available Line		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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	100%	0%
Available Line		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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Available Line		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
				2%	0%	8%	11%	4%	12%	12%	0%	5%	7%	7%	10%	79%	21%
Special Ed -State	6500	8792	328,853.00	7,287.00	0.00	27,056.00	37,610.00	13,556.00	39,277.00	40,557.00	436.00	16,442.65	23,019.71	23,019.71	32,885.30	261,146.37	67,706.63
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	100%	0%
Available Line		8792	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER LOCAL 8600-8799			**499,314.60**	**8,087.00**	**1,008.29**	**27,774.68**	**75,677.99**	**17,022.73**	**40,828.50**	**51,399.97**	**3,440.75**	**16,592.65**	**31,919.71**	**41,098.30**	**33,165.30**	**348,015.87**	**151,298.74**
TOTAL INTERFUND 8910-8929			**300,000.00**	0% **0.00**	0% **0.00**	0% **0.00**	0% **0.00**	0% **0.00**	0% **0.00**	0% **0.00**	0% **0.00**	0% **0.00**	0% **0.00**	0% **0.00**	100% **300,000.00**	100% **300,000.00**	0% **0.00**
GRAND TOTAL RECEIPTS			**14,445,442.20**	**346,163.29**	**210,940.55**	**730,346.74**	**1,467,509.65**	**744,321.13**	**2,114,577.70**	**1,631,229.17**	**490,741.11**	**765,627.65**	**1,546,218.50**	**505,193.94**	**920,829.20**	**11,473,698.64**	**2,691,650.86**

DISBURSEMENTS

	OBJ.	ADOPTED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
			2%	8%	9%	9%	9%	9%	9%	9%	9%	9%	9%	10%	100%	0%
Certificated Salaries	1000	7,195,817.78	155,547.74	582,834.10	614,555.65	627,506.95	646,287.65	624,861.23	615,304.96	642,750.02	647,623.60	647,623.60	647,623.60	719,581.78	7,172,100.88	23,716.90
			5%	6%	9%	9%	10%	9%	9%	9%	9%	9%	9%	7%	100%	0%
Classified Salaries	2000	2,235,810.05	118,214.39	134,256.64	207,700.92	208,628.56	225,150.06	193,271.75	190,457.15	204,219.60	197,750.16	197,750.16	197,750.16	156,506.70	2,231,656.27	4,153.78
			7%	8%	9%	9%	9%	9%	9%	9%	9%	9%	9%	4%	100%	0%
Benefits	3000	2,365,143.57	171,468.65	198,915.49	208,200.39	206,776.53	214,697.22	202,070.54	214,241.11	206,876.46	212,862.92	212,862.92	212,862.92	94,605.74	2,356,440.90	8,702.67
			3%	8%	20%	18%	5%	4%	2%	0%	6%	5%	5%	5%	81%	19%
Supplies	4000	820,893.76	26,145.11	66,636.59	162,246.85	149,838.00	37,574.27	28,738.44	19,189.52	3,623.54	49,253.63	41,044.69	41,044.69	41,044.69	666,380.01	154,513.75
			5%	11%	9%	9%	5%	4%	10%	4%	6%	7%	6%	6%	81%	19%
Services/Other Operating	5000	1,787,840.03	89,904.75	192,283.73	162,895.33	153,419.18	96,063.54	72,266.01	170,711.16	64,084.11	107,270.40	125,148.80	107,270.40	107,270.40	1,448,587.82	339,252.21
Subtotal for SACS Reporting Object Codes 4000-5999		2,608,733.79	116,049.86	258,920.32	325,142.18	303,257.18	133,637.81	101,004.45	189,900.68	67,707.65	504,227.80	380,093.61	267,214.28	325,000.00	2,114,967.83	493,765.96
			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
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
			6%	0%	0%	0%	0%	2%	4%	2%	0%	0%	0%	0%	15%	85%
Debt Service - Interest	7438	12,490.00	736.75	0.00	0.00	0.00	0.00	300.43	555.01	269.84	0.00	0.00	0.00	0.00	1,862.03	10,627.97
			20%	0%	0%	0%	0%	10%	21%	11%	0%	0%	0%	0%	62%	38%
Debt Service - Principal	7439	37,510.00	7,685.01	0.00	0.00	0.00	0.00	3,910.45	7,866.75	3,941.04	0.00	0.00	0.00	0.00	23,403.25	14,106.75
			0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	38%	38%	63%
Interfund Transfers Out	7619	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00	150,000.00	250,000.00
TOTAL DISBURSEMENTS		**14,855,505.19**	**569,702.40**	**1,174,926.55**	**1,355,599.14**	**1,346,169.22**	**1,219,772.74**	**1,125,418.85**	**1,218,325.66**	**1,125,764.61**	**1,214,760.71**	**1,224,430.18**	**1,206,551.78**	**1,269,009.31**	**14,050,431.15**	**805,074.04**
NET INCOME		(410,062.99)	(223,539.11)	(963,986.00)	(625,252.40)	121,340.43	(475,451.61)	989,158.85	412,903.51	(635,023.50)	(449,133.06)	321,788.33	(701,357.83)	(348,180.11)		

ESTIMATES ONLY

PRIOR YEAR ACTIVITY

		OBJ.	ADOPTED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL	ACCRUALS
Cash On Hand July 1st		9110	981,982.00														
				110%	9%	4%	11%	0%	2%	0%	0%	0%	0%	0%	0%	136%	0%
Accounts Receivable		9200	1,509,526.00	1,662,846.32	141,684.10	53,359.15	160,702.88	0.00	32,871.00	4,671.00	285.00	0.00	0.00	0.00	0.00	546,893.45	
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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	2,500.00	
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Due From Other Funds		9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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	
				100%	0%	0%	0%	0%	0%	5%	0%	0%	0%	0%	0%	105%	0%
Accounts Payable		9510	(94,618.53)	(94,319.55)	(298.98)	0.00	0.00	0.00	(151.20)	(4,671.00)	0.00	0.00	0.00	0.00	0.00	(4,822.20)	
				599%	-92%	45%	-273%	-178%	-797%	435%	-131%	0%	0%	0%	0%	-394%	0%
Health & Welfare Holding		9524	(6,396.11)	(38,281.80)	5,905.59	(2,848.04)	17,455.50	11,372.64	50,999.34	(27,820.81)	8,388.72	0.00	0.00	0.00	0.00	31,567.25	
				216%	-60%	-69%	86%	-73%	-68%	143%	-70%	0%	0%	0%	0%	105%	0%
Unemployment Holding		9525	(3,581.82)	(7,739.59)	2,144.73	2,474.79	(3,062.77)	2,601.02	2,438.65	(5,136.64)	2,523.84	0.00	0.00	0.00	0.00	(174.15)	0.00
				18%	42%	48%	-60%	51%	48%	47%	-98%	0%	0%	0%	0%	97%	0%
Workers' Comp Holding		9526	20,195.36	3,723.71	8,471.90	9,779.30	(12,093.61)	10,314.06	9,675.79	9,507.38	(19,842.61)	0.00	0.00	0.00	0.00	(659.44)	
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Due To Other Funds		9610	(379,294.77)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(379,294.77)	0.00	
				100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%
Holding Accounts		95??	(4,416.37)	(4,416.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
				0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Deferred Revenue		9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	
TOTAL PRIOR YEAR			2,025,895.76	1,521,812.72	157,907.34	62,765.20	163,002.00	24,287.72	95,833.58	(23,450.07)	(8,645.05)	0.00	0.00	0.00	(379,294.77)		
ENDING CASH				2,280,255.61	1,474,176.95	911,689.75	1,196,032.18	744,868.29	1,829,860.72	2,219,314.16	1,575,645.61	1,126,512.55	1,448,300.88	746,943.04	19,468.16		

Beginning Fund Balance July 1st	2,025,895.76
Change in Fund Balance	(410,062.99)
Estimated Fund Balance June 30th	1,615,832.77

Estimated Cash @ 6/30/2010	19,468.16
Estimated Accounts Receivable @ 6/30/2010	2,691,650.86
Estimated Accounts Payable @ 6/30/2010	(805,074.04)
Estimated Other Assets/Stores @ 6/30/2010	0.00
Revolving Cash @ 6/30/2010	2,500.00
Estimated Ending Fund Balance @ 6/30/2010	1,908,544.98

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)	Plus: ARRA 08-09 Expenditures (From LEA Actual Worksheet)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT										140
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	655,932.98	99,214.00		755,146.98
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	169,812.00	9,498.10		179,310.10
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	198,724.00	29,134.85		227,858.85
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	15,854.00	0.00		15,854.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	74,949.60	21,363.07		96,312.67
6000-6999	Capital Outlay	0.00	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		0.00
7430-7439	Debt Service	0.00	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	1,115,272.58	159,210.02	0.00	1,274,482.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	58,267.60	0.00		58,267.60
7350	Transfers of Indirect Costs - Interfund	0.00	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	58,267.60	0.00	0.00	58,267.60
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	1,173,540.18	159,210.02	0.00	1,332,750.20
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-999											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	475,483.00			475,483.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	34,596.00			34,596.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	135,207.00			135,207.00
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	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	656,140.00		0.00	656,140.00
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	656,140.00		0.00	656,140.00
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										656,140.00

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)	Plus: ARRA 08-09 Expenditures (From LEA Actual Worksheet)	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)										165,049.00
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)										151,384.00
	TOTAL COSTS										316,433.00

* 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)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	Adjustments[4]	Total
	UNDUPLICATED PUPIL COUNT										139
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	574,222.41	99,214.00		475,008.41
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	197,521.55	9,498.10		188,023.45
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	202,013.88	29,134.85		172,879.03
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	18,763.48	0.00		18,763.48
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	48,560.23	21,363.07		27,197.16
6000-6999	Capital Outlay	0.00	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		0.00
7430-7439	Debt Service	0.00	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	1,041,081.55	159,210.02	0.00	881,871.53
7310	Transfers of Indirect Costs	0.00	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		0.00
PCRA	Program Cost Report Allocations (non-add)	121,164.12									121,164.12
	Total Indirect Costs	0.00	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	1,041,081.55	159,210.02	0.00	881,871.53
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 340											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	99,214.00	99,214.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	151,580.39	9,498.10		142,082.29
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	68,817.49	29,134.85		39,682.64
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	4,929.36	0.00		4,929.36
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	47,784.53	21,363.07		26,421.46
6000-6999	Capital Outlay	0.00	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		0.00
7430-7439	Debt Service	0.00	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	372,325.77	159,210.02	0.00	213,115.75
7310	Transfers of Indirect Costs	0.00	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		0.00
	Total Indirect Costs	0.00	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	372,325.77	159,210.02	0.00	213,115.75
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										213,115.75

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)	Less: ARRA 08-09 Expenditures (Resources 3313, 3314, 3319, 3322, 3324, and 3404)	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	475,008.41			475,008.41
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	45,941.16			45,941.16
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	133,196.39			133,196.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	13,834.12			13,834.12
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	775.70			775.70
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	668,755.78		0.00	668,755.78
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)	121,164.12									121,164.12
	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	668,755.78		0.00	668,755.78
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)										0.00
	TOTAL COSTS										668,755.78
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)										178,660.15
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)										129,588.80
	TOTAL COSTS										308,248.95

* 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.

TEST 1

		Column A Projected Exps. FY 2009-10 (LP-I Worksheet)	Column B Actual Expenditures FY 2008-09 (LA-I Worksheet)	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES TEST				
1.	Total special education expenditures	1,332,750.20	881,871.53	
2.	Less: Expenditures paid from federal sources	676,610.20	213,115.75	
3.	Expenditures paid from state and local sources	656,140.00	668,755.78	(12,615.78)
4.	Special education unduplicated pupil count	140	139	
5.	Per capita state and local expenditures (A3/A4)	4,686.71	4,811.19	(124.48)
6.	Expenditures paid from local sources	316,433.00	308,248.95	
7.	Per capita local expenditures (A6/A4)	2,260.24	2,217.62	

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; no further calculation is needed.

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. If this test does not apply, click the button on Line B3, and then go to Test 2.

Click on the button that applies:		Projected Exps. FY 2009-10	Actual Expenditures FY 2008-09	Difference
[ ]	1. Last year's local expenditures met MOE requirement:			
	a. Local expenditures (Line A6)			
	b. Per capita local expenditures (Line A7)			

		Projected Exps. FY 2009-10	Base	Difference
[ ]	2. Last year's local expenditures did not meet MOE requirement. Enter in the second column, Base, 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:			
	a. Local expenditures (Line A6 for 2009-10)			
	b. Per capita local expenditures (Line A7 for 2009-10)			

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

If both differences are negative, Test 2 must be completed.

[X] 3. Local Expenditures Test does not apply or is not being used.

SELPA: (??)

TEST 2

	State and Local	Local Only
Excess of prior year's actual expenditures over current year's projected expenditures, if MOE is not met in Test 1: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only)	12,615.78	

Less: Up to 50% of increase in IDEIA Part B funding in current year compared with prior year.
(This option of using up to 50% of increase in IDEIA grant to reduce the level of local expenditures 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 of expenditures the LEA may reduce under this exception [P.L. 108-446].):

Current year funding	681,365.00		
Less: Prior year's funding	213,116.00		
Increase in funding (if difference is positive)	468,249.00		
50% of increase in funding	234,124.50		
Enter portion used to reduce expenditures (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)		12,615.78	
Excess of prior year's expenditures after the 50% allowance or portion thereof		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	

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	
Less: Exempt reductions	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	

John-Paul Wells
Contact Name

760-356-2974
Telephone Number

Chief Business Official
Title

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

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	7,976,154.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,367.05	-0.38%	6,343.05	1.80%	6,457.22
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		1,647.73	-0.53%	1,639.00	-0.61%	1,629.00
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		10,491,179.30	-0.90%	10,396,258.95	1.18%	10,518,811.38
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		213.15	0.00%	213.15	0.00%	213.15
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		10,491,392.45	-0.90%	10,396,472.10	1.18%	10,519,024.53
f. Deficit Factor (Form RLI, line 16)		0.81645	0.00%	0.81645	0.00%	0.81645
g. Deficited Revenue Limit (Line A1e times line A1f, ID 0284)		8,565,697.37	-0.90%	8,488,199.65	1.18%	8,588,257.58
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%	0.00
i. Revenue Limit Transfers (Objects 8091 and 8097)		(165,049.00)	0.00%	(165,049.00)	0.00%	(165,049.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(424,494.37)	-23.86%	(323,190.65)	-10.45%	(289,421.58)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		7,976,154.00	0.30%	7,999,960.00	1.67%	8,133,787.00
2. Federal Revenues	8100-8299	1,031.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,375,406.28	-18.54%	1,935,044.00	1.80%	1,969,875.00
4. Other Local Revenues	8600-8799	75,659.00	-12.37%	66,300.00	0.00%	66,300.00
5. Other Financing Sources	8900-8999	(379,654.82)	38.31%	(525,092.00)	0.00%	(525,092.00)
6. Total (Sum lines A1k thru A5)		10,048,595.46	-5.70%	9,476,212.00	1.78%	9,644,870.00
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				5,685,137.00		5,601,611.00
b. Step & Column Adjustment				85,277.00		84,024.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(168,803.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,685,137.00	-1.47%	5,601,611.00	1.50%	5,685,635.00
2. Classified Salaries						
a. Base Salaries				1,298,262.00		1,183,632.00
b. Step & Column Adjustment				12,983.00		11,836.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(127,613.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,298,262.00	-8.83%	1,183,632.00	1.00%	1,195,468.00
3. Employee Benefits	3000-3999	1,764,618.00	-1.63%	1,735,833.00	5.00%	1,822,625.00
4. Books and Supplies	4000-4999	321,000.00	-60.64%	126,350.00	2.60%	129,635.00
5. Services and Other Operating Expenditures	5000-5999	1,196,810.00	0.09%	1,197,834.00	0.00%	1,197,834.00
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	50,000.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(295,354.96)	-6.85%	(275,111.00)	0.00%	(275,111.00)
9. Other Financing Uses	7600-7699	320,000.00	14.15%	365,272.00	-31.56%	250,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		10,340,472.04	-3.92%	9,935,421.00	0.71%	10,006,086.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(291,876.58)		(459,209.00)		(361,216.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,618,459.43		1,326,582.85		867,373.85
2. Ending Fund Balance (Sum lines C and D1)		1,326,582.85		867,373.85		506,157.85
3. Components of Ending Fund Balance (Form 01I)						
a. Fund Balance Reserves	9710-9740	2,500.00		2,500.00		2,500.00
b. Designated for Economic Uncertainties	9770	445,665.49		402,053.00		409,487.56
c. Fund Balance Designations	9775, 9780	878,417.36		462,820.85		94,170.29
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)		1,326,582.85		867,373.85		506,157.85

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	445,665.49		402,053.00		409,487.56
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		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1 thru E2b)		445,665.49		402,053.00		409,487.56

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.

Revenues: ADA amounts are based in the current year on P-2 figures from the prior year, ADA in 2010-11 is projected using the 2010-11 P-1 ADA reported, and the 2011-12 ADA figure is projected to dip by approximately 10 students. In addition, State Revenues (inlcuding the Revenue Limit Calculation) include the projected the COLA amounts provided by the 2010-11 Governor's January Budget (-0.38%), as well as School Services' Dartboard Projection for 2011-12 (1.80%). In addition, one can see a drop-off in State Revenues between the current budget year and 2010-11 greater than the -0.38% due to the inclusion of re-appropriated funds from 2008-09 into the 2009-10 revenues. These dollars were re-appropriated at the end of the 2008-09 fiscal year, and now are artificially inflating the 2009-10 State Revenues for one year only. Finally, there is an increase to contributions to Restricted Programs due to the cuts to Transportation, as well as the elimination of Federal ARRA dollars in Special Education, which will cause the expenditures in those programs to exceed revenues.
Expenditures: Over the course of the 2009-10 school year, the District has researched, and now implemented a Supplemental Retirement Program (SERP), which was offered to qualifying teachers in the District. Four unit members have agreed to early retirement (3 paid from GF Unrestricted Funds, 1 from GF Restricted). The District does not have plans to hire back these positions. In addition, the District also estimates that 3 additional vacancies will be created from teachers not returning to the District, which likewise will not be replaced. Thus, in the 2010-11 projected certificated expenses, there is a significant salary savings, even assuming a step/column increase of 1.5% (based on historical standard). As for classified salary expense, the District also anticipates a trimming of staff on the Unrestricted budget, both through reduction in non-classroom staff (i.e. elimination of maintenance and custodial overtime, reduction in yard aides, etc), as well as the moving of some positions to site-based budgets that are largely categorical (i.e. library, computer lab technicians). This has resulted in a significant reduction in Unrestricted classified salary despite the inclusion of a step and column increase of 1% (again, based on historical standard). For the benefits section that ties into these salaries, insurance premium increases were calculated in for the classified and management in the form of a cap increase (assuming a 10% increase in premium costs). In spite of this, due to the elimination of positions detailed above, benefits decrease slightly from 2009-10 to 2010-11, then are increased again by 5% in 2011-12. For materials, the 2010-11 budget shows a large decrease, as the District has already targeted major decreases in supply budgets for all sites, as well as the District office. The figure estimated in 2010-11 is a "bare minimum" the District is projecting to use in 2010-11, then is increased by the CPI (2.60%) in 2011-12. Likewise for the 5000s category, the District is targeting essentials as best as it can, and is attempting to get by in the 2 out-years with similar levels in spending. Indirect costs (7310) are projected to dip slightly in the first out-year (2010-11) to account for the fact that 2009-10 includes carryover spending in the categorical budgets -- Once this carryover is eliminated, the amount in 2010-11 is the adjusted amount of indirects off of base allocations only. Finally in Other Financing (7600-7699), the District is attempting to use monies generated from its Deferred Maintenance critical hardship program for the purposes of maintenance and facilities, and is therefore budgeting to transfer portions of those grants to the Special Reserve Fund to ensure that those funds are used on facility needs, for which they were originally intended.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	165,049.00	0.00%	165,049.00	0.00%	165,049.00
2. Federal Revenues	8100-8299	1,959,169.32	-34.87%	1,276,049.00	0.00%	1,276,049.00
3. Other State Revenues	8300-8599	1,169,318.00	-1.55%	1,151,216.00	1.80%	1,171,938.00
4. Other Local Revenues	8600-8799	423,655.60	-21.16%	334,021.00	1.77%	339,940.00
5. Other Financing Sources	8900-8999	599,654.82	-12.43%	525,092.00	0.00%	525,092.00
6. Total (Sum lines A1 thru A5)		4,316,846.74	-20.05%	3,451,427.00	0.77%	3,478,068.00
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				1,510,680.78		1,215,056.00
b. Step & Column Adjustment				22,660.00		18,226.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(318,284.78)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,510,680.78	-19.57%	1,215,056.00	1.50%	1,233,282.00
2. Classified Salaries						
a. Base Salaries				937,548.05		905,926.00
b. Step & Column Adjustment				9,375.00		9,059.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(40,997.05)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	937,548.05	-3.37%	905,926.00	1.00%	914,985.00
3. Employee Benefits	3000-3999	600,525.57	-6.39%	562,149.00	5.00%	590,256.45
4. Books and Supplies	4000-4999	499,893.76	-50.05%	249,677.07	2.60%	256,169.00
5. Services and Other Operating Expenditures	5000-5999	591,030.03	-52.83%	278,773.47	0.00%	278,773.00
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	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	295,354.96	-13.74%	254,762.46	0.00%	254,762.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,435,033.15	-21.84%	3,466,344.00	1.79%	3,528,227.45
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(118,186.41)		(14,917.00)		(50,159.45)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		389,621.45		271,435.04		256,518.04
2. Ending Fund Balance (Sum lines C and D1)		271,435.04		256,518.04		206,358.59
3. Components of Ending Fund Balance (Form 01I)						
a. Fund Balance Reserves	9710-9740	271,435.04		0.00		0.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	0.00		256,518.04		206,358.59
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)		271,435.04		256,518.04		206,358.59

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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.

Revenues: ADA amounts are based in the current year on P-2 figures from the prior year, ADA in 2010-11 is projected using the 2010-11 P-1 ADA reported, and the 2011-12 ADA figure is projected to dip by approximately 10 students. In addition, State Revenues (inlcuding the Revenue Limit Calculation) include the projected the COLA amounts provided by the 2010-11 Governor's January Budget (-0.38%), as well as School Services' Dartboard Projection for 2011-12 (1.80%). In addition, one can see a drop-off in State Revenues between the current budget year and 2010-11 greater than the -0.38% due to the inclusion of re-appropriated funds from 2008-09 into the 2009-10 revenues. These dollars were re-appropriated at the end of the 2008-09 fiscal year, and now are articificially inflating the 2009-10 State Revenues for one year only. What's more, there is a large drop in Federal Revenues between 2009-10 and 2010-11 as well. This is due to the "drying up" of ARRA funds that came in under Federal Revenues. Finally, there is an increase to contributions to Restricted Programs due to the cuts to Transportation, as well as the elimination of Federal ARRA dollars in Special Education, which will cause the expenditures in those programs to exceed revenues. Expenditures: Over the course of the 2009-10 school year, the District has researched, and now implemented a Supplemental Retirement Program (SERP), which was offered to qualifying teachers in the District. Four unit members have agreed to early retirement (3 paid from GF Unrestricted Funds, 1 from GF Restricted). The District does not have plans to hire back these positions. In addition, the District also estimates that 3 additional vacancies will be created from teachers not returning to the District, which likewise will not be replaced. Thus, in the 2010-11 projected certificated expenses, there is a significant salary savings, even assuming a step/column increase of 1.5% (based on historical standard). As for classified salary expense, the District also anticipates a trimming of staff on the Unrestricted budget, both through reduction in non-classroom staff (i.e. elimination of maintenance and custodial overtime, reduction in yard aides, etc), as well as the moving of some positions to site-based budgets that are largely categorical (i.e. library, computer lab technicians). This has resulted in a significant reduction in Unrestricted classified salary despite the inclusion of a step and column increase of 1% (again, based on historical standard). For the benefits section that ties into these salaries, insurance premium increases were calculated in for the classified and management in the form of a cap increase (assuming a 10% increase in premium costs). In spite of this, due to the elimination of positions detailed above, benefits decrease slightly from 2009-10 to 2010-11, then are increased again by 5% in 2011-12. For materials, the 2010-11 budget shows a large decrease, as the District has already targeted major decreases in supply budgets for all sites, as well as the District office. The figure estimated in 2010-11 is a "bare minimum" the District is projecting to use in 2010-11, then is increased by the CPI (2.60%) in 2011-12. Likewise for the 5000s category, the District is targeting essentials as best as it can, and is attempting to get by in the 2 out-years with similar levels in spending. Indirect costs (7310) are projected to dip slightly in the first out-year (2010-11) to account for the fact that 2009-10 includes carryover spending in the categorical budgets -- Once this carryover is eliminated, the amount in 2010-11 is the adjusted amount of indirects off of base allocations only. Finally in Other Financing (7600-7699), the District is attempting to use monies generated from its Deferred Maintenance critical hardship program for the purposes of maintenance and facilities, and is therefore budgeting to transfer portions of those grants to the Special Reserve Fund to ensure that those funds are used on facility needs, for which they were originally intended.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	8,141,203.00	0.29%	8,165,009.00	1.64%	8,298,836.00
2. Federal Revenues	8100-8299	1,960,200.32	-34.90%	1,276,049.00	0.00%	1,276,049.00
3. Other State Revenues	8300-8599	3,544,724.28	-12.93%	3,086,260.00	1.80%	3,141,813.00
4. Other Local Revenues	8600-8799	499,314.60	-19.83%	400,321.00	1.48%	406,240.00
5. Other Financing Sources	8900-8999	220,000.00	-100.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		14,365,442.20	-10.01%	12,927,639.00	1.51%	13,122,938.00
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				7,195,817.78		6,816,667.00
b. Step & Column Adjustment				107,937.00		102,250.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(487,087.78)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,195,817.78	-5.27%	6,816,667.00	1.50%	6,918,917.00
2. Classified Salaries						
a. Base Salaries				2,235,810.05		2,089,558.00
b. Step & Column Adjustment				22,358.00		20,895.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(168,610.05)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,235,810.05	-6.54%	2,089,558.00	1.00%	2,110,453.00
3. Employee Benefits	3000-3999	2,365,143.57	-2.84%	2,297,982.00	5.00%	2,412,881.45
4. Books and Supplies	4000-4999	820,893.76	-54.19%	376,027.07	2.60%	385,804.00
5. Services and Other Operating Expenditures	5000-5999	1,787,840.03	-17.41%	1,476,607.47	0.00%	1,476,607.00
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	50,000.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(20,348.54)	0.00%	(20,349.00)
9. Other Financing Uses	7600-7699	320,000.00	14.15%	365,272.00	-31.56%	250,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		14,775,505.19	-9.30%	13,401,765.00	0.99%	13,534,313.45
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(410,062.99)		(474,126.00)		(411,375.45)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,008,080.88		1,598,017.89		1,123,891.89
2. Ending Fund Balance (Sum lines C and D1)		1,598,017.89		1,123,891.89		712,516.44
3. Components of Ending Fund Balance (Form 01I)						
a. Fund Balance Reserves	9710-9740	273,935.04		2,500.00		2,500.00
b. Designated for Economic Uncertainties	9770	445,665.49		402,053.00		409,487.56
c. Fund Balance Designations	9775, 9780	878,417.36		719,338.89		300,528.88
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)		1,598,017.89		1,123,891.89		712,516.44

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	445,665.49		402,053.00		409,487.56
b. Undesignated/Unappropriated Amount (Line D3d)	9790	0.00		0.00		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.01)				
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)		445,665.48		402,053.00		409,487.56
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.02%		3.00%		3.03%
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?						
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)		1,635.87		1,635.87		1,625.00
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		14,775,505.19		13,401,765.00		13,534,313.45
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)		14,775,505.19		13,401,765.00		13,534,313.45
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)		443,265.16		402,052.95		406,029.40
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)		443,265.16		402,052.95		406,029.40
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)	Percent Change	Status
Current Year (2009-10)	1,647.30	1,647.73	0.0%	Met
1st Subsequent Year (2010-11)	1,645.00	1,639.00	-0.4%	Met
2nd Subsequent Year (2011-12)	1,645.00	1,629.00	-1.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

	Enrollment			
Fiscal Year	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2009-10)	1,700	1,700	0.0%	Met
1st Subsequent Year (2010-11)	1,700	1,700	0.0%	Met
2nd Subsequent Year (2011-12)	1,700	1,690	-0.6%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2006-07)	1,760	1,841	95.6%
Second Prior Year (2007-08)	1,694	1,781	95.1%
First Prior Year (2008-09)	1,644	1,700	96.7%
		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 (2009-10)	1,636	1,700	96.2%	Met
1st Subsequent Year (2010-11)	1,636	1,700	96.2%	Met
2nd Subsequent Year (2011-12)	1,625	1,690	96.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089) First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2009-10)	8,079,508.00	8,079,170.00	0.0%	Met
1st Subsequent Year (2010-11)	8,594,262.00	8,102,976.00	-5.7%	Not Met
2nd Subsequent Year (2011-12)	8,790,949.00	8,236,803.00	-6.3%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

The outlying years, 2010-11 and 2011-12 decreased significantly because of the Governor's Budget that was released AFTER the 1st Interim Report. In the Governor's current budget for 2010-11, a significant reduction of $201/ADA has been included in the RL calcluation, which School Services of California projects into the 2011-12 fiscal year as well. Because of this new reduction, the RL has consequently been cut further in the out-years than originally anticipated in the 1st Interim projections.

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 (2006-07)	8,955,473.01	9,810,526.61	91.3%
Second Prior Year (2007-08)	9,013,185.91	10,079,946.39	89.4%
First Prior Year (2008-09)	8,959,453.19	9,984,317.14	89.7%
		Historical Average Ratio:	90.1%

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
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):	**87.1% to 93.1%**	**87.1% to 93.1%**	**87.1% to 93.1%**

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 (2009-10)	8,748,017.00	10,020,472.04	87.3%	Met
1st Subsequent Year (2010-11)	8,521,076.00	9,570,149.00	89.0%	Met
2nd Subsequent Year (2011-12)	8,703,728.00	9,756,086.00	89.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Current Year (2009-10)	1,815,260.65	1,960,200.32	8.0%	Yes
1st Subsequent Year (2010-11)	1,815,260.00	1,276,049.00	-29.7%	Yes
2nd Subsequent Year (2011-12)	1,815,260.00	1,276,049.00	-29.7%	Yes

Explanation: (required if Yes)
The District was provided an large increase (approximately $100,000) to run a Federally-funded Summer Migrant program. This addition is now in the budget and explains the current year change from First Interim to current. As for the out-years, the dropoff in revenues is due to the "drying up" of the ARRA funds, which will be spent out by 6/30/10.

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

Current Year (2009-10)	3,381,500.28	3,544,724.28	4.8%	No
1st Subsequent Year (2010-11)	3,372,586.00	3,086,260.00	-8.5%	Yes
2nd Subsequent Year (2011-12)	3,450,155.00	3,141,813.00	-8.9%	Yes

Explanation: (required if Yes)
The current year increased due to updated projections and recognition of State Revenues due to availability of the ConApp and award letter information. For the out-years, the decrease is due to the recognition of re-appropriated funds. In the First Interim, these figures were mistakenly included in the MYP and have now been excluded.

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

Current Year (2009-10)	539,989.60	499,314.60	-7.5%	Yes
1st Subsequent Year (2010-11)	401,300.00	400,321.00	-0.2%	No
2nd Subsequent Year (2011-12)	401,300.00	406,240.00	1.2%	No

Explanation: (required if Yes)
Other Local Revenues have decreased in the current year due to the reduction in interest generated by the District's GF. This revenue has been reduced significantly, and reflects the cashflow issues that have become apparent due to the State's fiscal crisis.

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

Current Year (2009-10)	865,026.52	820,893.76	-5.1%	Yes
1st Subsequent Year (2010-11)	881,462.00	376,027.07	-57.3%	Yes
2nd Subsequent Year (2011-12)	900,854.00	385,804.00	-57.2%	Yes

Explanation: (required if Yes)
The variances in this section reflect the need to commit our Restricted funds more toward preserving salary and benefit expenses, rather than spend on materials, supplies, and equipment. For this reason, the current year, as well as the subsequent budget years will be trying for the District in that all programs will have to tighten their belts and brace for discretionary spending cuts.

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

Current Year (2009-10)	1,870,614.61	1,787,840.03	-4.4%	No
1st Subsequent Year (2010-11)	1,884,340.00	1,476,607.47	-21.6%	Yes
2nd Subsequent Year (2011-12)	1,925,796.00	1,476,607.00	-23.3%	Yes

Explanation: (required if Yes)
Same as above, where the variances in this section reflect the need to commit our Restricted funds more toward preserving salary and benefit expenses, rather than spend on travel, conferences, and professional consultants. For this reason, the current year, as well as the subsequent budget years will be trying for the District in that all programs will have to tighten their belts and brace for discretionary spending cuts.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2009-10)	5,736,750.53	6,004,239.20	4.7%	Met
1st Subsequent Year (2010-11)	5,589,146.00	4,762,630.00	-14.8%	Not Met
2nd Subsequent Year (2011-12)	5,666,715.00	4,824,102.00	-14.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2009-10)	2,735,641.13	2,608,733.79	-4.6%	Met
1st Subsequent Year (2010-11)	2,765,802.00	1,852,634.54	-33.0%	Not Met
2nd Subsequent Year (2011-12)	2,826,650.00	1,862,411.00	-34.1%	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 first interim projections 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 District was provided an large increase (approximately $100,000) to run a Federally-funded Summer Migrant program. This addition is now in the budget and explains the current year change from First Interim to current. As for the out-years, the dropoff in revenues is due to the "drying up" of the ARRA funds, which will be spent out by 6/30/10.

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

The current year increased due to updated projections and recognition of State Revenues due to availability of the ConApp and award letter information. For the out-years, the decrease is due to the recognition of re-appropriated funds. In the First Interim, these figures were mistakenly included in the MYP and have now been excluded.

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

Other Local Revenues have decreased in the current year due to the reduction in interest generated by the District's GF. This revenue has been reduced significantly, and reflects the cashflow issues that have become apparent due to the State's fiscal crisis.

1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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 variances in this section reflect the need to commit our Restricted funds more toward preserving salary and benefit expenses, rather than spend on materials, supplies, and equipment. For this reason, the current year, as well as the subsequent budget years will be trying for the District in that all programs will have to tighten their belts and brace for discretionary spending cuts.

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

Same as above, where the variances in this section reflect the need to commit our Restricted funds more toward preserving salary and benefit expenses, rather than spend on travel, conferences, and professional consultants. For this reason, the current year, as well as the subsequent budget years will be trying for the District in that all programs will have to tighten their belts and brace for discretionary spending cuts.

7. CRITERION: Facilities Maintenance

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

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

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) 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 01CSI, Item 7B1)	Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	133,260.77	448,568.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 2)		288,296.00	

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
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.

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2009-10)	(291,876.58)	10,340,472.04	2.8%	Not Met
1st Subsequent Year (2010-11)	(459,209.00)	9,935,421.00	4.6%	Not Met
2nd Subsequent Year (2011-12)	(361,216.00)	10,006,086.00	3.6%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending projected in this report is directly attributable to the ongoing State Budget crisis, and how it is directly affecting the District's Revenue Limit funding. In addition, the MYP expenses are BEST ESTIMATES only, and will change as more information becomes available.

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 (2009-10)	1,598,017.89	Met
1st Subsequent Year (2010-11)	1,123,891.89	Met
2nd Subsequent Year (2011-12)	712,516.44	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 (2009-10)	19,468.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

Percentage Level	District ADA		
5% or $58,000 (greater of)	0	to	300
4% or $58,000 (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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B)	1,636	1,636	1,625
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

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

	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	14,775,505.19	13,401,765.00	13,534,313.45
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)	14,775,505.19	13,401,765.00	13,534,313.45
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	443,265.16	402,052.95	406,029.40
6. Reserve Standard - by Amount ($58,000 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)**	**443,265.16**	**402,052.95**	**406,029.40**

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	445,665.49	402,053.00	409,487.56
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)	(0.01)	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)	445,665.48	402,053.00	409,487.56
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	3.02%	3.00%	3.03%
District's Reserve Standard (Section 10B, Line 7):	**443,265.16**	**402,052.95**	**406,029.40**
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 first interim projections 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 first interim projections 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 first interim projections.

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2009-10)	(516,995.00)	(617,058.00)	19.4%	100,063.00	Not Met
1st Subsequent Year (2010-11)	(480,000.00)	(525,092.00)	9.4%	45,092.00	Not Met
2nd Subsequent Year (2011-12)	(480,000.00)	(525,092.00)	9.4%	45,092.00	Not Met
1b. **Transfers In, General Fund ***					
Current Year (2009-10)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2010-11)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2011-12)	0.00	0.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2009-10)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2010-11)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2011-12)	0.00	0.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

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

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections 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)

Updated projections on the Maintenance account have caused the current year contributions to change. This is due to the use of some of the Deferred Maintenance flexible funds to fix roofs at Finley Elementary and Holtville Middle School. For that reason, the District has decreased the amount of these funds that will be transferred to the Special Reserve. This nets in neither a gain, nor a loss to the Unrestricted GF porition, however, the Mainteance Contribution shows as higher. In the out-years, projections have been updated.

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2009
Capital Leases	6		G/F Unrestricted, Transportation	245,936
Certificates of Participation	12		Debt Service Fund - From Bond Funds	894,182
General Obligation Bonds	27		Bond Redemption Fund	6,165,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1		All Funds	15,000

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

Type of Commitment (continued)	Prior Year (2008-09) Annual Payment (P & I)	Current Year (2009-10) Annual Payment (P & I)	1st Subsequent Year (2010-11) Annual Payment (P & I)	2nd Subsequent Year (2011-12) Annual Payment (P & I)
Capital Leases	128,296	128,296	128,296	72,163
Certificates of Participation	250,005	250,005	250,005	250,005
General Obligation Bonds	340,574	355,993	353,793	371,593
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	85,000	85,000	85,000	85,000

Other Long-term Commitments (continued):

Total Annual Payments:	803,875	819,294	817,094	778,761
Has total annual payment increased over prior year (2008-09)?		**Yes**	**Yes**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The only increase is in the GO Bond amounts. Though technically an obligation of the District's, the account in reality is run by the tax assessor's office, who levies the taxes that pay the principal and interest payments on the GO Bonds.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4, 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 first interim in OPEB liabilities? (If Yes, complete items 2 and 4): No

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	578,928.00	578,928.00
b. OPEB unfunded actuarial accrued liability (UAAL)	766,667.00	766,667.00
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

	First Interim (Form 01CSI, Item S7A)	Second 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 (2009-10)	61,440.00	61,440.00
1st Subsequent Year (2010-11)	61,440.00	61,440.00
2nd Subsequent Year (2011-12)	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 (2009-10)	57,088.00	57,088.00
1st Subsequent Year (2010-11)	57,088.00	57,088.00
2nd Subsequent Year (2011-12)	57,088.00	57,088.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2009-10)	69,816.00	69,816.00
1st Subsequent Year (2010-11)	69,816.00	69,816.00
2nd Subsequent Year (2011-12)	69,816.00	69,816.00
d. Number of retirees receiving OPEB benefits		
Current Year (2009-10)	9	9
1st Subsequent Year (2010-11)	9	9
2nd Subsequent Year (2011-12)	9	9

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4, 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 first interim in self-insurance liabilities? (If Yes, complete items 2 and 4)

   n/a

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

   n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2009-10)		
1st Subsequent Year (2010-11)		
2nd Subsequent Year (2011-12)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2009-10)		
1st Subsequent Year (2010-11)		
2nd Subsequent Year (2011-12)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." 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 first interim projections? No

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

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions	110.5	93.0	86.0	86.0

1a. Have any salary and benefit negotiations been settled since first interim projections? 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 First Interim Projections

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

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

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? 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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
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	70,130

		Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
7.	Amount included for any tentative salary increases	0	0	0

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

		Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	622,017	653,118	685,773
3.	Percent of H&W cost paid by employer	58%	56%	53%
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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

Are any new costs negotiated since first interim projections 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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	76,083	78,750	80,250
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

		Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." 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 first interim projections? No

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-management) FTE positions	80.5	81.8	81.8	81.8

1a. Have any salary and benefit negotiations been settled since first interim projections? 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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? 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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No
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 22,562

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
7. Amount included for any tentative salary increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	351,900	369,495	387,970
3. Percent of H&W cost paid by employer	86%	86%	86%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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

Are any new costs negotiated since first interim 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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	17,768	18,000	19,000
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are savings from attrition included in the interim and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	No	No

Classified (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." 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 first interim projections? 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) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of management, supervisor, and confidential FTE positions	16.0	16.0	16.0	16.0

1a. Have any salary and benefit negotiations been settled since first interim projections? 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 First Interim Projections

2. Salary settlement:	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits: 14,970

4. Amount included for any tentative salary increases	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	106,320	111,636	117,218
3. Percent of H&W cost paid by employer	32%	32%	32%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	3,750	3,750	3,750
3. Percent change in step and column over prior year	0.5%	0.5%	0.5%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	14,400	14,400	14,400
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative func balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
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 Second Interim Criteria and Standards Review

SACS2009ALL Financial Reporting Software - 2009.2.0
3/11/2010 10:49:01 AM **13-63149-0000000**

Second Interim
2009-10 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

CHK-FUNDxOBJECT - (F) - The following combinations for FUND and OBJECT are invalid. These account code combinations will not display in the fund forms and will result in an incorrect calculated ending fund balance (Object 979Z), causing the fund forms to be out of balance with Object 979Z. Your general ledger data must be corrected and the data reimported. If you believe these account code combinations are valid, please contact the CDE for assistance. **EXCEPTION**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	OBJECT	VALUE
17-0000-0-0000-0000-9740	17	9740	0.00

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.