

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.		X
10	Reserves	Available reserves (e.g., designated for economic uncertainties, undesignated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2009-10) annual payment? • 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
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?	X	
			n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?		X
			X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)		X
			X	
			n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)		
			X	
			X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	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	1,113.88	1,107.69	1,016.56	1,107.69	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	488.94	485.64	469.69	485.64	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	12.81	14.34	14.34	14.34	0.00	0%
7. TOTAL, K-12 ADA	1,615.63	1,607.67	1,500.59	1,607.67	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	1,615.63	1,607.67	1,500.59	1,607.67	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

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

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

First Interim
2010-11 INTERIM REPORT
Cashflow Worksheet

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	July	August	September	October	November	December
A. BEGINNING CASH	9110	1,342,959.00	1,740,516.00	2,073,083.00	2,931,988.00	2,488,350.00	1,422,672.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	0.00	(2,630.00)	0.00			1,737,553.00
Principal Apportionment	8010-8019	0.00	1,108,635.00	1,148,596.00	230,348.00		407,162.00
Miscellaneous Funds	8080-8099	2,160.00	2,572.00	2,623.00	2,478.00		
Federal Revenue	8100-8299	131,174.00	111,300.00	523,091.00	(5,705.00)	110,877.00	247,701.00
Other State Revenue	8300-8599	0.00	0.00	630.00	125,534.00		223,399.00
Other Local Revenue	8600-8799	0.00	28.00	1,109.00	21,240.00	4,343.00	54,476.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00			
All Other Financing Sources	8930-8979	0.00	0.00	0.00			
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		133,334.00	1,219,905.00	1,676,049.00	373,895.00	115,220.00	2,670,291.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	55,710.00	526,587.00	532,720.00	539,075.00	555,873.00	555,873.00
Classified Salaries	2000-2999	93,386.00	115,717.00	120,420.00	117,933.00	126,103.00	126,103.00
Employee Benefits	3000-3999	112,224.00	147,948.00	175,595.00	108,313.00	167,244.00	167,244.00
Books, Supplies and Services	4000-5999	361,972.00	106,316.00	161,751.00	151,837.00	141,697.00	141,697.00
Capital Outlay	6000-6599	0.00	0.00	0.00			
Other Outgo	7000-7499	0.00	10,809.00	4,283.00			
Interfund Transfers Out	7600-7629	0.00	0.00	0.00			
All Other Financing Uses	7630-7699	0.00	0.00	0.00	50,495.00		
Other Disbursements/							
Non Expenditures		(960,000.00)					
TOTAL DISBURSEMENTS		(336,708.00)	907,377.00	994,769.00	967,653.00	990,917.00	990,917.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	464,582.00	402,453.00	249,634.00	150,641.00	1,300.00	
Accounts Payable	9500	537,067.00	382,414.00	72,009.00	521.00	191,281.00	
TOTAL PRIOR YEAR TRANSACTIONS		(72,485.00)	20,039.00	177,625.00	150,120.00	(189,981.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)		397,557.00	332,567.00	858,905.00	(443,638.00)	(1,065,678.00)	1,679,374.00
F. ENDING CASH (A + E)		1,740,516.00	2,073,083.00	2,931,988.00	2,488,350.00	1,422,672.00	3,102,046.00
G. ENDING CASH, PLUS ACCRUALS							

Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	3,102,046.00	2,233,533.00	926,453.00	(274,428.00)	1,439,005.00	868,095.00		
B. RECEIPTS								
Revenue Limit Sources								
Property Taxes	858,683.00	26,095.00		1,740,183.00				3,475,106.00
Principal Apportionment				586,086.00				4,365,605.00
Miscellaneous Funds								9,833.00
Federal Revenue	41,538.00		55,855.00	3,630.00	303,499.00	48,003.00		1,460,086.00
Other State Revenue	175,011.00	114,627.00	110,877.00	369,845.00	110,877.00	177,919.00		1,519,596.00
Other Local Revenue	7,172.00	2,606.00	64,016.00	4,606.00	5,631.00	148,009.00		313,236.00
Interfund Transfers In								0.00
All Other Financing Sources						560.00		560.00
Other Receipts/Non-Revenue								0.00
TOTAL RECEIPTS	1,082,404.00	143,328.00	230,748.00	2,704,350.00	420,007.00	374,491.00	0.00	11,144,022.00
C. DISBURSEMENTS								
Certificated Salaries	555,873.00	555,873.00	555,873.00	555,873.00	555,873.00	555,873.00		6,101,076.00
Classified Salaries	126,103.00	126,103.00	126,103.00	126,103.00	126,103.00	126,103.00		1,456,280.00
Employee Benefits	167,244.00	167,244.00	167,244.00	167,244.00	167,244.00	167,244.00		1,882,032.00
Books, Supplies and Services	141,697.00	141,697.00	141,697.00	141,697.00	141,697.00	141,697.00		1,915,452.00
Capital Outlay						1,103.00		1,103.00
Other Outgo			440,712.00			421,706.00		877,510.00
Interfund Transfers Out		20,715.00						71,210.00
All Other Financing Uses								0.00
Other Disbursements/								0.00
Non Expenditures	960,000.00							0.00
TOTAL DISBURSEMENTS	1,950,917.00	1,011,632.00	1,431,629.00	990,917.00	990,917.00	1,413,726.00	0.00	12,304,663.00
D. PRIOR YEAR TRANSACTIONS								
Accounts Receivable		208,871.00				5,849.00		1,483,330.00
Accounts Payable		647,647.00				213,092.00		2,044,031.00
TOTAL PRIOR YEAR TRANSACTIONS		(438,776.00)	0.00	0.00	0.00	(207,243.00)	0.00	(560,701.00)
E. NET INCREASE/DECREASE (B - C + D)	(868,513.00)	(1,307,080.00)	(1,200,881.00)	1,713,433.00	(570,910.00)	(1,246,478.00)	0.00	(1,721,342.00)
F. ENDING CASH (A + E)	2,233,533.00	926,453.00	(274,428.00)	1,439,005.00	868,095.00	(378,383.00)		(378,383.00)
G. ENDING CASH PLUS ACCRUALS								

2010-11 FIRST INTERIM MULTIYEAR ASSUMPTIONS

We are following the recommendations provided by School Services (SSC) utilizing their suggested dashboard.

For both unrestricted and restricted, we have created QSS models for both 2011/12 and 2012/13 for projection purposes. The models are used as the basis for multiyear projections and will be updated throughout the year as information is known from various funding streams, updated projections from School Services, Governor's budget along with the May revise, position control refinement and authorized Board actions resulting in our 2011/12 model becoming the Adopted budget for Willows Unified School District for fiscal year 2011/12.

REVENUES:

Revenue Limit: Projected year totals for 2010/11 include the funded negative cola of .39% and the restorations of the deficit of 17.963% as opposed to the 18.355% + 2.85%. As recommended by SSC, no Cola for 2011/12 and 1.90% for 2012/13. For 2010/11 we will be receiving 82 cents for every dollar due versus the 79 cents proposed at May Revise. No Cola for 2011/12 results in a loss of approximately \$169,000 in revenue. Because we have declining enrollment, we have projected that we will have further losses in ADA. We are estimating 1,501 for 2011/12 (ADA projected for 2010/11) and 1,474 for 2012/13 (ADA projected for 2011/12).

Federal Revenues: The 2010/11 projected budget includes carryover (deferred revenue and unappropriated from prior year) whereas 2010/11 and 2011/12 accounts only for current year estimates except for a limited amount of Federal Jobs Funding and Title I funding which we have budgeted as carryover into 2011/12. Funds for 2012/13 do not reflect any additional one time federal funding. Using prior year resources to support out year ongoing costs may result in having to restructure programs to continue this practice.

State Revenues: The 2010/11 projected budget includes carryover (deferred revenue and unappropriated from prior year) whereas 2011/12 and 2012/13 accounts only for current year estimates. Funding for 2012/13 ends the flexibility with K-3 Class Size Reduction funding unless we revert back to 20:1. Our assumptions are we will forgo the funding and maintain larger class sizes.

Local Revenues: Overall about the same throughout the multiyear. We will need to reevaluate as actual revenue receipts come in to determine if budget is over or understated. Projected includes some one-time funding that will no longer be available into the multiyear.

Other Financing Sources: Funding for 2012/13 increases by the amount needed from Fund 17 (Special Reserve) for one-time only funding transfers to balance the budget in the amount of \$606,243. This leaves a balance of \$588,926 in Fund 17 (Special Reserve) to meet future DEU, cash flow and to support our projected continued deficit spending.

EXPENDITURES:

Certificated & Classified Salary & Employee Benefits: The 2010/11 salaries and fringe were updated based on position control (outside of financial system) and reflect changes since Adoption including five furloughs implemented. The 2011/12 reflects the need to reduce staffing of at least six certificated FTE for a savings of \$510,000 due to declining enrollment and loss of one time Federal Jobs funding, along with an estimated step and column increase (roughly .7%). Additionally, the out-years do not reflect furloughs which are part of the current 2010-11 budget.

The 2012-13 projections include an additional one certificated FTE eliminated due to declining enrollment along with an estimated step and column increase. Additionally, with the last of the Federal Jobs Funding exhausted, temporary positions restored in 2010-11 and 2011-12 will need to be eliminated. Funding from Title I and EIA are limited and may need to reduce the workforce that is supported by that particular funding. At this time, the assumption is that it will be classified positions; however, that has yet to be determined how those programs will look in the future.

Books and Supplies & Services and Other Operating Expenditures: The 2010/11 reflects carryover and the multiyear reflect current year with the exception of planned usage of carryover for instructional materials purchases under restricted resource codes. There have been slight revisions to various categoricals to realign to current year awards. Because of the current economic environment we continue to be on a spending freeze only for essential and emergency expenditures. This will hold true within the multiyear until the state fully funds schools.

Capital Outlay: The only capital outlay will be budgeted if it becomes essential and/or funded from outside restricted resources.

Other Outgo: The 2010/11 is overstated based on what has been provided by the SELPA as an estimate for this year and will be realigned. This year includes the final ARRA IDEA offset. The 2011/12 and 2012/13 excess costs will increase due to the one-time utilization of ARRA IDEA funding being exhausted after 2010/11. Once we have multiyear projections from the SELPA, we may need to revise our multiyear excess cost estimates.

Indirect: The 2010/11 rate is at 8.6% and for 2011/12 will increase to 9.61%. Indirect for cafeteria remains at 4.44%.

Other Financing Uses: Out years anticipate a slight increased contribution to Cafeteria.

FUND BALANCE:

Components of Ending Fund Balance: Fund balance reserves objects 9710-9740 in unrestricted is for cash in other banks to account for revolving and clearing accounts. Restricted would be for Restricted Lottery RS 6300 set aside for future instructional materials purchases (object 9740- Legally Restricted).

Object 9770 Designated for Economic Uncertainties is the amount we have available to meet our 3% reserve requirement. For the Projected Year Totals, we are at 6.88% with \$185,165.78 from General

Fund and the balance of our requirements is being met via Fund 17 (Special Reserve). Please note that as the multiyear progresses to 2012-13 the DEU percentage reduces to 3%. Fund 17 (Special Reserve) in 2012-13 would have a balance of \$588,926.34 (\$500,000 due back to Fund 20 – Post Retirement, with \$88,926.34 undesignated). If multiyear reflects the above designation for due back to Fund 20, for 2012-13 we would not meet our DEU requirement of 3%, but be at .77%.

Other designations, object 9780 have been established to set aside for CAHSEE, instructional materials, vacation liability, deferred maintenance, and bus replacement/retrofit match to ensure we can provide those supplies and/or services in 2011/12 and 2012/13. However, in 2011-12 due to deficit spending in unrestricted, we will be absorbing the designated amounts unless we reduce deficit spending in order to maintain those set asides. In the multiyear for restricted, it reflects restricted lottery RS 6300 being appropriated into 2011-12 to meet our primary instructional materials needs with the remaining balance reserved for Deferred Maintenance, RS 9205, that can be used beyond 2012/13.

THE FUTURE:

Midyear cuts may be looming based on the state's budget continuing to have shortfall in revenues and not realizing savings in expenditures. We do not have any information as of yet to estimate how this will impact our current budget, nor our multiyear. Based on where we are now, we will need to realign our staffing to maximize class size in light of the waiver we have for 2011-12 along with finding ways to reduce so we are not deficit spending for 2011-12. A minimum of \$402,129 (3.4%) needs to be reduced in 2011-12 to avoid deficit spending. To avoid using one time reserve sources for ongoing costs, further reductions in 2012-13 of \$250,534 (approximately \$652,663 or 5.8%) will be needed. The 2013-14 projections will need to be presented when we develop and present our 2011-12 budget, as that is the year Tier III flexibility will no longer be allowed and we will be back to the 180 school day calendar. If the deficit factor doesn't reduce as it is currently projected on SSC's dartboard for 2012-13, we would have to realize a significant reduction in expenditures and/or programs to balance our multiyear budget.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	8,660,967.00	-6.94%	8,059,570.21	2.23%	8,239,287.26
2. Federal Revenues	8100-8299	1,716,456.77	-28.11%	1,233,956.00	-30.62%	856,119.00
3. Other State Revenues	8300-8599	1,747,094.67	-2.66%	1,700,675.00	-12.31%	1,491,401.00
4. Other Local Revenues	8600-8799	337,875.76	-6.41%	316,203.00	1.50%	320,939.00
5. Other Financing Sources	8900-8999	560.00	0.00%	560.00	108257.68%	606,803.00
6. Total (Sum lines A1 thru A5)		12,462,947.51	-9.24%	11,310,964.21	1.80%	11,514,549.26
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				6,101,076.00		5,784,159.00
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(316,917.00)		(49,503.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,101,076.00	-5.19%	5,784,159.00	-0.86%	5,734,656.00
2. Classified Salaries				1,456,276.00		1,433,185.10
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(23,090.90)		(65,159.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,456,276.00	-1.59%	1,433,185.10	-4.55%	1,368,026.10
3. Employee Benefits	3000-3999	1,882,029.00	2.48%	1,928,684.00	-2.21%	1,886,070.00
4. Books and Supplies	4000-4999	896,990.76	-52.07%	429,931.00	-16.47%	359,140.00
5. Services and Other Operating Expenditures	5000-5999	1,443,460.32	-8.56%	1,319,865.00	-0.01%	1,319,765.00
6. Capital Outlay	6000-6999	1,102.59	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	907,325.00	-4.97%	862,214.00	0.00%	862,214.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(29,815.00)	-2.83%	(28,972.00)	0.00%	(28,972.00)
9. Other Financing Uses	7600-7699	71,210.00	2.55%	73,028.00	1.64%	74,225.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		12,729,654.67	-7.29%	11,802,094.10	-1.92%	11,575,124.10
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(266,707.16)		(491,129.89)		(60,574.84)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,114,354.65		847,647.49		356,517.60
2. Ending Fund Balance (Sum lines C and D1)		847,647.49		356,517.60		295,942.76
3. Components of Ending Fund Balance (Form 011)				9,656.00		9,656.00
a. Fund Balance Reserves	9710-9740	98,657.09		0.00		0.00
b. Designated for Economic Uncertainties	9770	185,165.78		346,861.60		286,285.86
c. Fund Balance Designations	9775, 9780	563,831.31		0.00		0.90
d. Undesignated/Unappropriated Balance	9790	0.00				
e. Total Components of Ending Fund Balance				356,517.60		295,942.76
(Line D3e must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties	9770	185,165.78		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	690,169.34		692,669.34		347,254.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		875,335.12		692,669.34		347,254.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.88%		5.87%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
<hr/>						
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				
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)						
		1,486.25		1,459.91		1,429.79
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		12,729,654.67		11,802,094.10		11,575,124.10
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)		12,729,654.67		11,802,094.10		11,575,124.10
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)		381,889.64		354,062.82		347,253.72
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)		381,889.64		354,062.82		347,253.72
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	8,530,256.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,391.04	1.70%	6,499.69	1.90%	6,623.18
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		1,607.67	-6.66%	1,500.59	-1.76%	1,474.25
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		10,274,683.28	-5.07%	9,753,369.82	0.11%	9,764,223.12
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		303,004.00	-1.08%	299,733.00	1.10%	303,031.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		10,577,687.28	-4.96%	10,053,102.82	0.14%	10,067,254.12
f. Deficit Factor (Form RLI, line 16)		0.82037	-2.07%	0.80337	2.12%	0.82037
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		8,677,617.31	-6.93%	8,076,361.21	2.26%	8,258,873.26
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(130,711.00)	11.88%	(146,234.00)	5.14%	(153,753.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(16,657.00)	-100.00%	0.00	0.00%	0.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		8,530,249.31	-7.04%	7,930,127.21	2.21%	8,105,120.26
2. Federal Revenues	8100-8299	298,688.00	-2.74%	290,502.00	-74.65%	73,630.00
3. Other State Revenues	8300-8599	1,243,883.00	-3.23%	1,203,671.00	-17.39%	994,397.00
4. Other Local Revenues	8600-8799	318,823.00	-1.57%	313,803.00	-1.51%	318,539.00
5. Other Financing Sources	8900-8999	(1,144,689.00)	4.52%	(1,196,447.00)	-41.72%	(697,262.00)
6. Total (Sum lines A1k thru A5)		9,246,954.31	-7.63%	8,541,656.21	2.96%	8,794,424.26
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				5,188,737.00		5,037,516.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(151,221.00)		(49,951.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,188,737.00	-2.91%	5,037,516.00	-0.99%	4,987,565.00
2. Classified Salaries						
a. Base Salaries				1,017,976.00		1,036,686.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				18,710.00		(5,504.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,017,976.00	1.84%	1,036,686.00	-0.53%	1,031,182.00
3. Employee Benefits	3000-3999	1,500,082.00	4.87%	1,573,210.00	-2.00%	1,541,710.00
4. Books and Supplies	4000-4999	292,107.52	-53.71%	135,220.00	-2.16%	132,293.00
5. Services and Other Operating Expenditures	5000-5999	1,311,428.00	-5.61%	1,237,873.00	-0.01%	1,237,773.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	25,901.00	-83.46%	4,283.00	0.00%	4,283.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(191,479.30)	-19.56%	(154,031.00)	0.00%	(154,031.00)
9. Other Financing Uses	7600-7699	71,210.00	2.55%	73,028.00	1.64%	74,225.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,215,962.22	-2.95%	8,943,785.00	-0.99%	8,855,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		30,992.09		(402,128.79)		(60,575.74)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		514,671.30		545,663.39		143,534.60
2. Ending Fund Balance (Sum lines C and D1)		545,663.39		143,534.60		82,958.86
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	5,775.00		5,775.00		5,775.00
b. Designated for Economic Uncertainties	9770	185,165.78				
c. Fund Balance Designations	9775, 9780	354,729.30		137,759.60		77,183.86
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)		545,670.08		143,534.60		82,958.86

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	185,165.78		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
If GL data does not exist, key enter lines E2a and E2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790	690,169.34		692,669.34		347,254.00
3. Total Available Reserves (Sum lines E1 thru E2b)		875,335.12		692,669.34		347,254.00

F. ASSUMPTIONS

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

Adjustments: Certificated for 11/12 and 12/13 increase due to one time furloughs; also increases due to step and column, along with decrease in staffing due to loss of ADA in the out years of approximately six staff in 11/12 and an additional one in 12/13. Classified includes the same as above except no change due to loss of ADA (at this time). However in 12/13 without jobs funding, some revision to general fund positions will be necessary.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	130,711.00	-0.97%	129,443.00	3.65%	134,167.00
2. Federal Revenues	8100-8299	1,417,768.77	-33.46%	943,454.00	-17.06%	782,489.00
3. Other State Revenues	8300-8599	503,211.67	-1.23%	497,004.00	0.00%	497,004.00
4. Other Local Revenues	8600-8799	19,052.76	-87.40%	2,400.00	0.00%	2,400.00
5. Other Financing Sources	8900-8999	1,145,249.00	4.52%	1,197,007.00	8.94%	1,304,065.00
6. Total (Sum lines A1 thru A5)		3,215,993.20	-13.89%	2,769,308.00	-1.78%	2,720,125.00
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				912,339.00		746,643.00
a. Base Salaries				0.00		
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				(165,696.00)		448.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	912,339.00	-18.16%	746,643.00	0.06%	747,091.00
2. Classified Salaries				438,300.00		396,499.10
a. Base Salaries						
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				(41,800.90)		(59,655.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	438,300.00	-9.54%	396,499.10	-15.05%	336,844.10
3. Employee Benefits	3000-3999	381,947.00	-6.93%	355,474.00	-3.13%	344,360.00
4. Books and Supplies	4000-4999	604,883.24	-51.28%	294,711.00	-23.03%	226,847.00
5. Services and Other Operating Expenditures	5000-5999	132,032.32	-37.90%	81,992.00	0.00%	81,992.00
6. Capital Outlay	6000-6999	1,102.59	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	881,424.00	-2.67%	857,931.00	0.00%	857,931.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	161,664.30	-22.64%	125,059.00	0.00%	125,059.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,513,692.45	-18.65%	2,858,309.10	-4.83%	2,720,124.10
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(297,699.25)		(89,001.10)		0.90
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		599,683.35		301,984.10		212,983.00
2. Ending Fund Balance (Sum lines C and D1)		301,984.10		212,983.00		212,983.90
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	92,882.09		3,881.00		3,881.00
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	209,102.01		209,102.00		209,102.00
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.90
e. Total Components of Ending Fund Balance		301,984.10		212,983.00		212,983.90
(Line D3e must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Same as unrestricted restore furlough in out years. Certificated, current year due to jobs funding, 3 fte covered via these funds and will not be in the out years. Classified, due to loss of last year of ARRA Title I and Jobs funding, have to consider reduction in workforce.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	411,769.00	0.28%	412,909.00	0.00%	412,909.00
3. Other State Revenues	8300-8599	37,695.00	0.00%	37,695.00	0.00%	37,695.00
4. Other Local Revenues	8600-8799	163,876.00	-7.93%	150,876.00	0.00%	150,876.00
5. Other Financing Sources	8900-8999	71,210.00	2.55%	73,028.00	1.64%	74,225.00
6. Total (Sum lines A1 thru A5)		684,550.00	-1.47%	674,508.00	0.18%	675,705.00
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	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	227,658.00	0.95%	229,818.00	0.77%	231,595.00
3. Employee Benefits	3000-3999	104,584.00	0.76%	105,382.00	0.41%	105,813.00
4. Books and Supplies	4000-4999	300,551.29	0.32%	301,511.00	-0.34%	300,500.00
5. Services and Other Operating Expenditures	5000-5999	10,441.71	-15.48%	8,825.00	0.00%	8,825.00
6. Capital Outlay	6000-6999	11,500.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	29,815.00	-2.83%	28,972.00	0.00%	28,972.00
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		684,550.00	-1.47%	674,508.00	0.18%	675,705.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	76,524.68		76,524.68		76,524.68
2. Ending Fund Balance (Sum lines C and D1)		76,524.68		76,524.68		76,524.68
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	12,255.60		12,255.60		12,255.60
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	20,000.00		20,000.00		20,000.00
d. Undesignated/Unappropriated Balance	9790	44,269.08		44,269.08		44,269.08
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		76,524.68		76,524.68		76,524.68
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
2010-11 Added Snack program for MES and WIS. Misc Revenue includes one time from prior provider. Designated \$20,000 will need to be returned to general fund due to a funding formula change to Meals for Needy.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	2,500.00	0.00%	2,500.00	0.00%	2,500.00
5. Other Financing Sources	8900-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5)		2,500.00	0.00%	2,500.00	0.00%	2,500.00
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	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	606,243.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	606,243.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		2,500.00		2,500.00		(603,743.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	1,187,669.34		1,190,169.34		1,192,669.34
2. Ending Fund Balance (Sum lines C and D1)		1,190,169.34		1,192,669.34		588,926.34
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	500,000.00		500,000.00		241,672.34
d. Undesignated/Unappropriated Balance	9790	690,169.34		692,669.34		347,254.00
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		1,190,169.34		1,192,669.34		588,926.34
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. Designated is the amount due back to Fund 20 - Post Retirement. It is in Fund 17 temporarily to function as our 3% reserve requirement if needed.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	167.00	199.40%	500.00	0.00%	500.00
5. Other Financing Sources	8900-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5)		167.00	199.40%	500.00	0.00%	500.00
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	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		167.00		500.00		500.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	216,234.54		216,401.54		216,901.54
2. Ending Fund Balance (Sum lines C and D1)		216,401.54		216,901.54		217,401.54
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	216,401.54		216,901.54		217,401.54
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		216,401.54		216,901.54		217,401.54
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	4,500.00	0.00%	4,500.00	0.00%	4,500.00
5. Other Financing Sources	8900-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5)		4,500.00	0.00%	4,500.00	0.00%	4,500.00
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	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses	7600-7699	560.00	0.00%	560.00	0.00%	560.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		560.00	0.00%	560.00	0.00%	560.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		3,940.00		3,940.00		3,940.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	250,741.56		254,681.56		258,621.56
2. Ending Fund Balance (Sum lines C and D1)		254,681.56		258,621.56		262,561.56
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	254,681.56		258,621.56		262,561.56
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		254,681.56		258,621.56		262,561.56
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2011-12 Projection (C)	% Change (Cols. E-C/C) (D)	2012-13 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	1,500.00	0.00%	1,500.00	0.00%	1,500.00
5. Other Financing Sources	8900-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5)		1,500.00	0.00%	1,500.00	0.00%	1,500.00
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	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,000.00	0.00%	1,000.00	0.00%	1,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		1,000.00	0.00%	1,000.00	0.00%	1,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		500.00		500.00		500.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	191,819.07		192,319.07		192,819.07
2. Ending Fund Balance (Sum lines C and D1)		192,319.07		192,819.07		193,319.07
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	192,319.07		192,819.07		193,319.07
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		192,319.07		192,819.07		193,319.07
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

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	6,416.04	6,416.04	6,416.04
2. Inflation Increase	0041	(25.00)	(25.00)	(25.00)
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,391.04	6,391.04	6,391.04
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit	0024	6,391.04	6,391.04	6,391.04
a. Base Revenue Limit per ADA (from Line 4)	0033	1,615.63	1,607.67	1,607.67
b. Revenue Limit ADA	0269	10,325,555.96	10,274,683.28	10,274,683.28
c. Total Base Revenue Limit (Line 5a times Line 5b)	0489	0.00	0.00	0.00
6. Allowance for Necessary Small School	0272	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0090	181,696.00	182,410.00	182,410.00
8. Meals for Needy Pupils	0274	0.00	0.00	0.00
9. Special Revenue Limit Adjustments	0275			
10. One-time Equalization Adjustments	0276, 0659	0.00	0.00	0.00
11. Miscellaneous Revenue Limit Adjustments	0217	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0552	127,432.00	120,594.00	120,594.00
13. Beginning Teacher Salary Incentive Funding	0173	0.00	0.00	0.00
14. Less: Class Size Penalties Adjustment				
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	10,634,683.96	10,577,687.28	10,577,687.28
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.81645	0.82037	0.82037
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	8,682,687.72	8,677,617.31	8,677,617.31
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	23,048.00	54,549.00	54,549.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	28,528.00	23,199.00	23,199.00
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)	---	(5,480.00)	31,350.00	31,350.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	8,677,207.72	8,708,967.31	8,708,967.31

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587, 0660	3,478,952.00	3,475,106.00	3,475,106.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	64,000.00	194,304.00	194,304.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	3,414,952.00	3,280,802.00	3,280,802.00
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	5,262,255.72	5,428,165.31	5,428,165.31
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	63,508.00	71,206.00	71,206.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	(397,533.90)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(461,041.90)	(71,206.00)	(71,206.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	4,801,213.82	5,356,959.31	5,356,959.31

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	12,085.00	18,497.00	18,497.00
44. California High School Exit Exam	9002	49,767.00	68,573.00	68,573.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	26,793.00	36,636.00	36,636.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	170,331.00	170,331.00	197,482.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RL, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2010-11)	1,615.63	1,607.67	-0.5%	Met
1st Subsequent Year (2011-12)	1,611.48	1,500.59	-6.9%	Not Met
2nd Subsequent Year (2012-13)	1,614.92	1,474.25	-8.7%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Due to significant loss of enrollment due to charter school, we have realigned enrollment and ADA accordingly.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2010-11)	1,710	1,595	-6.7%	Not Met
1st Subsequent Year (2011-12)	1,714	1,567	-8.6%	Not Met
2nd Subsequent Year (2012-13)	1,717	1,535	-10.6%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

We have been experiencing declining enrollment along with significant decline due to charter school. Adjusting enrollment and ADA accordingly.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	1,641	1,783	92.0%
Second Prior Year (2008-09)	1,628	1,710	95.2%
First Prior Year (2009-10)	1,602	1,719	93.2%
		Historical Average Ratio:	93.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	94.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2010-11)	1,486	1,595	93.2%	Met
1st Subsequent Year (2011-12)	1,460	1,567	93.2%	Met
2nd Subsequent Year (2012-13)	1,430	1,535	93.2%	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 budget adoption.

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2010-11)	8,280,166.00		
1st Subsequent Year (2011-12)	8,432,440.00	8,266,347.00	-2.0%	Met
2nd Subsequent Year (2012-13)	8,653,269.00	8,462,898.00	-2.2%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Adopted budget included May revise whereas First Interim has been modified to reflect the State's Adopted Budget. Out years also realigned to reflect these changes, with no cola funded for 11/12, but funded for 12/13 as per SSC's Dartboard.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2007-08)	9,795,601.88	11,057,313.83	88.6%
Second Prior Year (2008-09)	9,319,984.36	10,798,535.87	86.3%
First Prior Year (2009-10)	8,112,884.06	9,364,981.83	86.6%
	Historical Average Ratio:		87.2%

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.2% to 90.2%	84.2% to 90.2%	84.2% to 90.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2010-11)	7,706,795.00	9,144,752.22	84.3%	Met
1st Subsequent Year (2011-12)	7,647,412.00	8,870,757.00	86.2%	Met
2nd Subsequent Year (2012-13)	7,560,457.00	8,780,775.00	86.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2010-11)	924,928.00	1,716,456.77	85.6%	Yes
1st Subsequent Year (2011-12)	797,902.00	1,233,956.00	54.7%	Yes
2nd Subsequent Year (2012-13)	797,902.00	856,119.00	7.3%	Yes

Explanation: (required if Yes) 10-11 includes Jobs funding; prior year carryover and anticipated MAA fundings; 11-12 includes anticipated MAA funding, anticipated carryover from jobs funding and Title I. Title I has increased and we have increased the multi year accordingly.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2010-11)	1,704,950.00	1,747,094.67	2.5%	No
1st Subsequent Year (2011-12)	1,717,774.00	1,700,675.00	-1.0%	No
2nd Subsequent Year (2012-13)	1,448,604.00	1,491,401.00	3.0%	No

Explanation: (required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2010-11)	306,209.00	337,875.76	10.3%	Yes
1st Subsequent Year (2011-12)	310,266.00	316,203.00	1.9%	No
2nd Subsequent Year (2012-13)	315,002.00	320,939.00	1.9%	No

Explanation: (required if Yes)

Increased local revenue to complete the HRA ARRA program through August and increased due to two rentals of space to GCOE. We also budget for donations as they are received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2010-11)	423,510.00	896,990.76	111.8%	Yes
1st Subsequent Year (2011-12)	417,421.00	429,931.00	3.0%	No
2nd Subsequent Year (2012-13)	438,055.00	359,140.00	-18.0%	Yes

Explanation: (required if Yes)

District has a practice of fully appropriating prior year carryover, deferred revenue, unappropriated and code to supplies. Additionally, we use this classification to set aside for 10% Title I PI requirements, and set aside for obligations into the multi year. Categoricals ability to support staff and supplies will be challenged in 2012-13 and possibly have to make further staffing reductions to allow for adequate level of operational funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2010-11)	1,269,567.00	1,443,460.32	13.7%	Yes
1st Subsequent Year (2011-12)	1,247,888.00	1,319,865.00	5.8%	Yes
2nd Subsequent Year (2012-13)	1,247,888.00	1,319,765.00	5.8%	Yes

Explanation: (required if Yes)

Increased legal for current year and subsequent out years; current year also brought in Title II carryover for staff development (i.e. travel/conference object code). Liability insurance increased from original budget.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2010-11)	2,936,087.00	3,801,427.20	29.5%	Not Met
1st Subsequent Year (2011-12)	2,825,942.00	3,250,834.00	15.0%	Not Met
2nd Subsequent Year (2012-13)	2,561,508.00	2,668,459.00	4.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2010-11)	1,693,077.00	2,340,451.08	38.2%	Not Met
1st Subsequent Year (2011-12)	1,665,309.00	1,749,796.00	5.1%	Not Met
2nd Subsequent Year (2012-13)	1,685,943.00	1,678,905.00	-0.4%	Met

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

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

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

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

10-11 includes Jobs funding; prior year carryover and anticipated MAA fundings; 11-12 includes anticipated MAA funding, anticipated carryover from jobs funding and Title I. Title I has increased and we have increased the multi year accordingly.

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

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

Increased local revenue to complete the HRA ARRA program through August and increased due to two rentals of space to GCOE. We also budget for donations as they are received.

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

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

District has a practice of fully appropriating prior year carryover, deferred revenue, unappropriated and code to supplies. Additionally, we use this classification to set aside for 10% Title I PI requirements, and set aside for obligations into the multi year. Category's ability to support staff and supplies will be challenged in 2012-13 and possibly have to make further staffing reductions to allow for adequate level of operational funds.

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

Increased legal for current year and subsequent out years; current year also brought in Title II carryover for staff development (i.e. travel/conference object code). Liability insurance increased from original budget.

7. CRITERION: Facilities Maintenance

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

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

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this section has been inactivated for that period.

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.766 reduces the contributions required in EC Section 17070.75 from 3 percent to 1 percent for a five-year period from 2008-09 through 2012-13. Therefore, the calculation in this section has been revised accordingly for that period.

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	122,439.84	296,131.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		296,621.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted 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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Available Reserves Percentage (Criterion 10C, Line 7)	6.9%	5.9%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	2.3%	2.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2010-11)	30,998.78	9,215,962.22	N/A	Met
1st Subsequent Year (2011-12)	(402,128.79)	8,943,785.00	4.5%	Not Met
2nd Subsequent Year (2012-13)	(60,575.74)	8,855,000.00	0.7%	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD 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)

2011-12 does not reflect any furloughs or other concessions. To avoid deficit spending, we will need to negotiate the continuance of furloughs and possibly other reductions. 2012-13 even though it reflects "met", we are pulling in \$606,743 from Fund 17 as one time funding.

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		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2010-11)		847,654.18	Met
1st Subsequent Year (2011-12)		356,517.60	Met
2nd Subsequent Year (2012-13)		295,942.76	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		Status
	(Form CASH, Line F, June Column)		
Current Year (2010-11)		(378,383.00)	Not Met

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

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

1a. STANDARD NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

Cash deferrals from the State impact our general fund cash levels. However, our overall cash will be sufficient to cover 2010-11 as long as we do not draw from Fund 17 and/or Fund 20 and use these one time sources to cover ongoing costs thus depleting our ability to have one month's expenditures set aside for cash flow needs.

10. CRITERION: Reserves

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

Percentage Level	District ADA		
5% or \$60,000 (greater of)	0	to	300
4% or \$60,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B)	1,486	1,460	1,430
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 (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	12,729,654.67	11,802,094.10	11,575,124.10
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)	12,729,654.67	11,802,094.10	11,575,124.10
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	381,889.64	354,062.82	347,253.72
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	381,889.64	354,062.82	347,253.72

10C. Calculating the District's Available Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	185,165.78		
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00		
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	690,169.34	692,669.34	347,254.00
6. District's Available Reserves Amount (Sum lines 1 thru 5)	875,335.12	692,669.34	347,254.00
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	6.88%	5.87%	3.00%
District's Reserve Standard (Section 10B, Line 7):	381,889.64	354,062.82	347,253.72
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

We have litigation regarding public records with a local newspaper.

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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:

We will have to realign our staffing to either eliminate additional positions or reduce in other areas such as but not limited to supplies, operational, and or salary reductions, etc.

S3. Temporary Interfund Borrowings

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

Yes

1b. If Yes, identify the interfund borrowings:

Due to deferrals, may have to close books with Fund 17 and/or Fund 20 to cover any general fund shortfall in cash if required to have a positive cash balance by fund.

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)?

Yes

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:

Forest Reserves are projected in current and subsequent years. Represent about \$22,000 in our budget.

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2010-11)	(1,284,138.00)	(1,255,423.00)	-2.2%	(28,715.00)	Met
1st Subsequent Year (2011-12)	(1,324,917.00)	(1,306,159.00)	-1.4%	(18,758.00)	Met
2nd Subsequent Year (2012-13)	(1,332,261.00)	(1,303,043.00)	-2.2%	(29,218.00)	Met
1b. Transfers In, General Fund *					
Current Year (2010-11)	864,863.00	560.00	-99.9%	(864,303.00)	Not Met
1st Subsequent Year (2011-12)	560.00	560.00	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	560.00	606,803.00	#####	606,243.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2010-11)	100,989.00	71,210.00	-29.5%	(29,779.00)	Not Met
1st Subsequent Year (2011-12)	100,989.00	73,028.00	-27.7%	(27,961.00)	Not Met
2nd Subsequent Year (2012-13)	100,989.00	74,225.00	-26.5%	(26,764.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1b. we were able with furloughs, year end and recent budget adoption able to return to Fund 17 one time resources, however, in multi year, need to pull back in to cover deficit unless we continue to take furloughs and make other budget changes.

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

Explanation:
(required if NOT met)

1c. less contribution needed to support cafeteria is projected.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	fund 01, object 8011	fund 01 objects 7438 & 7439	25,486
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	n/a		fund 01 & 13 via salary object codes	57,745

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

Type of Commitment (continued)	Prior Year (2009-10) Annual Payment (P & I)	Current Year (2010-11) Annual Payment (P & I)	1st Subsequent Year (2011-12) Annual Payment (P & I)	2nd Subsequent Year (2012-13) Annual Payment (P & I)
Capital Leases	43,236	25,901	4,283	4,283
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	189,094	189,094	189,094	189,094
State School Building Loans				
Compensated Absences	57,745	57,745	57,745	57,745

Other Long-term Commitments (continued):

Total Annual Payments:	290,075	272,740	251,122	251,122
Has total annual payment increased over prior year (2009-10)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4) No
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities? (If Yes, complete items 2 and 4) n/a
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? (If Yes, complete items 3 and 4) n/a

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	7,640,500.00	7,640,500.00
b. OPEB unfunded actuarial accrued liability (UAAL)	7,640,500.00	7,640,500.00

	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jan 01, 2009	Jan 01, 2009

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)		
Current Year (2010-11)	495,200.00	495,200.00
1st Subsequent Year (2011-12)	495,200.00	495,200.00
2nd Subsequent Year (2012-13)	495,200.00	495,200.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2010-11)	520,292.00	513,940.00
1st Subsequent Year (2011-12)	495,585.00	522,179.00
2nd Subsequent Year (2012-13)	490,614.00	496,022.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2010-11)	520,292.00	513,940.00
1st Subsequent Year (2011-12)	495,585.00	522,179.00
2nd Subsequent Year (2012-13)	490,614.00	496,022.00
d. Number of retirees receiving OPEB benefits		
Current Year (2010-11)	50	49
1st Subsequent Year (2011-12)	47	51
2nd Subsequent Year (2012-13)	45	48

4. Comments:

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

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

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

Yes

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities? (If Yes, complete items 2 and 4)

No

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

No

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2010-11)
 - 1st Subsequent Year (2011-12)
 - 2nd Subsequent Year (2012-13)

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

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

4. Comments:

Golden State Risk Management manages our insurance.

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8A. If No, enter data, as applicable, in the remainder of section S8A; there are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?

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

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions	71.8	69.8	63.8	62.8

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

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

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 64,085

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

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	Yes	Yes	Yes
	0	0	0
	0.0%	0.0%	0.0%
	0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	Yes	Yes	Yes
	44,860	44,860	44,860
	7.0%	7.0%	7.0%

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
	Yes	Yes	Yes
	Yes	Yes	Yes

Certificated (Non-management) - Other

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

Due to declining enrollment and charter school, six FTE to be reduced in 2011-12 and an additional FTE in 2012-13.

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8B. If No, enter data, as applicable, in the remainder of section S8B; there are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-management) FTE positions	44.0	35.5	35.5	30.5

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

Yes

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?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Oct 11, 2010

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 11, 2010

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

Yes

If Yes, date of budget revision board adoption:

Nov 04, 2010

4. Period covered by the agreement:

Begin Date: Jul 01, 2008

End Date: Jun 30, 2011

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement

(32,415)	0	0
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% change in salary schedule from prior year

2.5%

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

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

five furloughs were negotiated for 2010-11 only.

Negotiations Not Settled

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

16,519

7. Amount included for any tentative salary schedule increases

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

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

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
11,563	11,563	11,563
0.7%	0.7%	0.7%

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

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

Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

2012-13 anticipate with the Jobs funding gone, any additional positions will need to be terminated along with additional to balance categorical funding.

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." If Yes or n/a, nothing further is needed for section S8C. If No, enter data, as applicable, in the remainder of section S8C; there are no extractions in this section.

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of management, supervisor, and confidential FTE positions	13.0	11.5	11.5	11.5

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2. Total cost of H&W benefits	0	0	0
3. Percent of H&W cost paid by employer	0.0%	0.0%	0.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	9,076	9,076	9,076
3. Percent change in step and column over prior year	0.7%	0.7%	0.7%

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

A4. Wm Finch classroom based program has impacted our enrollment.	A9. New Superintendent
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End of School District First Interim Criteria and Standards Review