

ANNUAL BUDGET REPORT:
July 1, 2011 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: Willows Unified District Office

Place: City of Willows Council Chambers

Date: June 20, 2011

Date: June 23, 2011

Time: _____

Adoption Date: June 23, 2011

Signed: _____

Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Betty Skala

Telephone: 530-934-6600

Title: Director of Business Services

E-mail: bskala@willowsunified.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

| CRITERIA AND STANDARDS | | | Met | Not Met |
|------------------------|--------------------------|--|-----|---------|
| 1 | Average Daily Attendance | Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | X | |
| 2 | Enrollment | Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | | X |
| 3 | ADA to Enrollment | Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years. | X | |
| 4 | Revenue Limit | Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years. | X | |

| CRITERIA AND STANDARDS (continued) | | | Met | Not Met |
|------------------------------------|---------------------------------------|---|-----|---------|
| 5 | Salaries and Benefits | Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years. | X | |
| 6a | Other Revenues | Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years. | | X |
| 6b | Other Expenditures | Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years. | | 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, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget. | X | |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years. | X | |
| 9 | Fund Balance | Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years. | X | |
| 10 | Reserves | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years. | X | |

| SUPPLEMENTAL INFORMATION | | | No | Yes |
|--------------------------|--|--|----|-----|
| S1 | Contingent Liabilities | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources? | | X |
| S3 | Using Ongoing Revenues to Fund One-time Expenditures | Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues? | X | |
| S4 | Contingent Revenues | Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years? | | X |

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|---|---|--|-----------|------------|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | <ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2010-11) annual payment? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | <ul style="list-style-type: none"> If yes, are they lifetime benefits? | | X |
| | | <ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? | | X |
| | | <ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? | | X |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation)? | | X |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | X |
| | | <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) | | X |
| | | <ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) | n/a | |

| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
|-------------------------------------|---|---|-----------|------------|
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the budget 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 fiscal year and budget year? | 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 fiscal year or budget year? | | X |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the budget 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 |

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

| | |
|---|---------------|
| Total liabilities actuarially determined: | \$ _____ |
| Less: Amount of total liabilities reserved in budget: | \$ _____ |
| Estimated accrued but unfunded liabilities: | \$ _____ 0.00 |

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

Golden State Risk Management

() This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 23, 2011

For additional information on this certification, please contact:

Name: Betty Skala

Title: Director of Business Services

Telephone: 530-934-6600

E-mail: bskala@willowsunified.org

| Description | 2010-11 Estimated Actuals | | | 2011-12 Budget | | |
|---|---------------------------|------------|-------------------|-------------------|----------------------|-----------------------------|
| | P-2 ADA | Annual ADA | Revenue Limit ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Revenue Limit ADA |
| ELEMENTARY | | | 1,107.69 | 928.72 | 924.27 | 958.36 |
| 1. General Education | | | | | | |
| a. Kindergarten | 119.17 | 118.77 | | | | |
| b. Grades One through Three | 323.58 | 323.27 | | | | |
| c. Grades Four through Six | 356.65 | 355.25 | | | | |
| d. Grades Seven and Eight | 208.96 | 206.51 | | | | |
| e. Opportunity Schools and Full-Day Opportunity Classes | | | | | | |
| f. Home and Hospital | | | | | | |
| g. Community Day School | | | | | | |
| 2. Special Education | | | | | | |
| a. Special Day Class | | | | | | |
| b. Nonpublic, Nonsectarian Schools (EC 56366[a][7]) | | | | | | |
| c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions | | | | | | |
| 3. TOTAL, ELEMENTARY | 1,008.36 | 1,003.80 | 1,107.69 | 928.72 | 924.27 | 958.36 |
| HIGH SCHOOL | | | 485.64 | 469.28 | 462.74 | 478.77 |
| 4. General Education | | | | | | |
| a. Grades Nine through Twelve | 453.54 | 447.34 | | | | |
| b. Continuation Education | 25.23 | 24.76 | | | | |
| c. Opportunity Schools and Full-Day Opportunity Classes | | | | | | |
| d. Home and Hospital | | | | | | |
| e. Community Day School | | | | | | |
| 5. Special Education | | | | | | |
| a. Special Day Class | | | | | | |
| b. Nonpublic, Nonsectarian Schools (EC 56366[a][7]) | | | | | | |
| c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions | | | | | | |
| 6. TOTAL, HIGH SCHOOL | 478.77 | 472.10 | 485.64 | 469.28 | 462.74 | 478.77 |
| COUNTY SUPPLEMENT | | | | | | |
| 7. County Community Schools (EC 1982[a]) | | | | | | |
| a. Elementary | | | | | | |
| b. High School | | | | | | |
| 8. Special Education | | | | | | |
| a. Special Day Class - Elementary | 5.87 | 5.53 | 5.53 | 5.87 | 5.87 | 5.87 |
| b. Special Day Class - High School | 9.36 | 8.81 | 8.81 | 9.36 | 9.36 | 9.36 |
| c. Nonpublic, Nonsectarian Schools - Elementary | | | | | | |
| d. Nonpublic, Nonsectarian Schools - High School | | | | | | |
| e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary | | | | | | |
| f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School | | | | | | |
| 9. TOTAL, ADA REPORTED BY COUNTY OFFICES | 15.23 | 14.34 | 14.34 | 15.23 | 15.23 | 15.23 |
| 10. TOTAL, K-12 ADA (sum lines 3, 6, and 9) | 1,502.36 | 1,490.24 | 1,607.67 | 1,413.23 | 1,402.24 | 1,452.36 |
| 11. ADA for Necessary Small Schools also included in lines 3 and 6. | | | | | | |
| 12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS* | | | | | | |

| Description | 2010-11 Estimated Actuals | | | 2011-12 Budget | | |
|---|---------------------------|------------|-------------------|-------------------|----------------------|-----------------------------|
| | P-2 ADA | Annual ADA | Revenue Limit ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Revenue Limit ADA |
| CLASSES FOR ADULTS | | | | | | |
| 13. Concurrently Enrolled Secondary Students* | | | | | | |
| 14. Adults Enrolled, State Apportioned* | | | | | | |
| 15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study* | | | | | | |
| 16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15) | | | | | | |
| 17. Adults in Correctional Facilities | | | | | | |
| 18. TOTAL, ADA (sum lines 10, 12, 16, and 17) | 1,502.36 | 1,490.24 | 1,607.67 | 1,413.23 | 1,402.24 | 1,452.36 |
| SUPPLEMENTAL INSTRUCTIONAL HOURS | | | | | | |
| 19. ELEMENTARY* | | | | | | |
| 20. HIGH SCHOOL* | | | | | | |
| 21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20) | | | | | | |
| COMMUNITY DAY SCHOOLS - Additional Funds | | | | | | |
| 22. ELEMENTARY | | | | | | |
| a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only | | | | | | |
| b. 7th & 8th Hour Pupil Hours (Hours)* | | | | | | |
| 23. HIGH SCHOOL | | | | | | |
| a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only | | | | | | |
| b. 7th & 8th Hour Pupil Hours (Hours)* | | | | | | |
| CHARTER SCHOOLS | | | | | | |
| 24. Charter ADA Funded Through 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 RL) | | | | | | |
| b. All Other Block Grant Funded Charters | | | | | | |
| 25. Charter ADA Funded Through the Revenue Limit | | | | | | |
| 26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27. 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.

Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|---------|--|---|---------|---|---------|
| 1000 - Certificated Salaries | 6,096,605.20 | 301 | 0.00 | 303 | 6,096,605.20 | 305 | 7,899.00 | | 307 | 6,088,706.20 | 309 |
| 2000 - Classified Salaries | 1,467,091.00 | 311 | 0.00 | 313 | 1,467,091.00 | 315 | 154,436.00 | | 317 | 1,312,655.00 | 319 |
| 3000 - Employee Benefits (Excluding 3800) | 1,858,694.93 | 321 | 25,918.00 | 323 | 1,832,776.93 | 325 | 52,827.00 | | 327 | 1,779,949.93 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 842,807.22 | 331 | 0.00 | 333 | 842,807.22 | 335 | 182,036.41 | | 337 | 660,770.81 | 339 |
| 5000 - Services... & 7300 - Indirect Costs | 1,493,283.02 | 341 | 0.00 | 343 | 1,493,283.02 | 345 | 134,817.56 | | 347 | 1,358,465.46 | 349 |
| TOTAL | | | | | 11,732,563.37 | 365 | | | TOTAL | 11,200,547.40 | 369 |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | | EDP No. |
|--|-------------|--------------|---------|
| 1. Teacher Salaries as Per EC 41011 | 1100 | 4,964,188.20 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 137,430.00 | 380 |
| 3. STRS | 3101 & 3102 | 410,005.45 | 382 |
| 4. PERS | 3201 & 3202 | 9,204.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 74,474.13 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | 3401 & 3402 | 47,466.00 | 385 |
| 7. Unemployment Insurance | 3501 & 3502 | 37,484.56 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 124,672.88 | 392 |
| 9. OPEB, Active Employees (EC 41372) | 3751 & 3752 | 358,322.91 | |
| 10. Other Benefits (EC 22310) | 3901 & 3902 | 0.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | 6,163,248.13 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | | 0.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | 6,163,248.13 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372 | | 55.03% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | | |

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

| | |
|---|---------------|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 55.03% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) | 11,200,547.40 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|------------|--|---|--------------|---|------------|
| 1000 - Certificated Salaries | 5,650,148.00 | 301 | 0.00 | 303 | 5,650,148.00 | 305 | 21,617.00 | | 307 | 5,628,531.00 | 309 |
| 2000 - Classified Salaries | 1,363,648.00 | 311 | 0.00 | 313 | 1,363,648.00 | 315 | 156,548.00 | | 317 | 1,207,100.00 | 319 |
| 3000 - Employee Benefits (Excluding 3800) | 1,850,762.00 | 321 | 57,511.00 | 323 | 1,793,251.00 | 325 | 61,308.00 | | 327 | 1,731,943.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 269,195.00 | 331 | 0.00 | 333 | 269,195.00 | 335 | 84,147.00 | | 337 | 185,048.00 | 339 |
| 5000 - Services ... & 7300 - Indirect Costs | 1,388,190.00 | 341 | 0.00 | 343 | 1,388,190.00 | 345 | 82,655.00 | | 347 | 1,305,535.00 | 349 |
| TOTAL | | | | | 10,464,432.00 | 365 | | | TOTAL | 10,058,157.00 | 369 |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | | Object | EDP No. |
|--|--|-------------|------------------|
| 1. Teacher Salaries as Per EC 41011 | | 1100 | 4,514,506.00 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | | 2100 | 159,371.00 380 |
| 3. STRS | | 3101 & 3102 | 372,307.00 382 |
| 4. PERS | | 3201 & 3202 | 10,061.00 383 |
| 5. OASDI - Regular, Medicare and Alternative | | 3301 & 3302 | 74,953.00 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | | 3401 & 3402 | 47,464.00 385 |
| 7. Unemployment Insurance | | 3501 & 3502 | 76,844.00 390 |
| 8. Workers' Compensation Insurance | | 3601 & 3602 | 114,616.00 392 |
| 9. OPEB, Active Employees (EC 41372) | | 3751 & 3752 | 334,103.00 393 |
| 10. Other Benefits (EC 22310) | | 3901 & 3902 | 0.00 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | | 5,704,225.00 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | | | 0.00 |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | | | 0.00 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | | 5,704,225.00 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372 | | | 56.71% |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | | |

| PART III: DEFICIENCY AMOUNT | |
|---|---------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 56.71% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) | 10,058,157.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

July 1 Budget (Single Adoption)
2010-11 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|---------------------------------------|---|--|--|------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 0.00 | | 178,882.09 | 178,882.09 |
| 2. State Lottery Revenue | 8560 | 166,039.00 | | 25,828.00 | 191,867.00 |
| 3. Other Local Revenue | 8600-8799 | 14,380.00 | | 0.00 | 14,380.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 180,419.00 | 0.00 | 204,710.09 | 385,129.09 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 7,899.00 | | | 7,899.00 |
| 2. Classified Salaries | 2000-2999 | 51,550.00 | | | 51,550.00 |
| 3. Employee Benefits | 3000-3999 | 9,915.00 | | | 9,915.00 |
| 4. Books and Supplies | 4000-4999 | 6,473.00 | | 107,147.00 | 113,620.00 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 104,582.00 | | | 104,582.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | | |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | | |
| 6. Capital Outlay | 6000-6999 | 0.00 | | | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211,7212,7221, 7222,7281,7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213,7223, 7283,7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | | | | |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 180,419.00 | 0.00 | 107,147.00 | 287,566.00 |
| C. ENDING BALANCE | | | | | |
| (Must equal Line A6 minus Line B12) | 979Z | 0.00 | 0.00 | 97,563.09 | 97,563.09 |
| D. COMMENTS: | | | | | |

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4.5(a)2(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

2011-12 ADOPTED BUDGET MULTI-YEAR ASSUMPTIONS

(Based on May Revision)

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

For both unrestricted and restricted, we have created QSS models for both 2012/13 and 2013/14 for projection purposes. The models are used as the basis for multi-year projections and are 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.

May revision themes as identified by SSC: 1. Low levels of funding and probably last in the nation; 2. Volatility of funding as year to year funding levels are totally unpredictable; and 3. Uncertainty of funding as estimates of funding are wildly uncertain from January to May to Budget enactment and beyond. To address these problems, the economic condition of the State needs to improve and expansion begins; State revenues and spending reach an equilibrium; education spending rises in priority at the State level; and there is a stable, predictable source of ongoing funding for education.

REVENUES:

Revenue Limit (8010-8099): 2011/12, 2012/13, and 2013/14 DO NOT reflect the ongoing \$330 cut per ADA that was provided within the Governor' January budget proposal and since removed for the May Revision. COLA for 2011/12 is projected at 2.24%, 3.20% for 2012/13 and 2.70% for 2013/14. We continue to have a deficit factor of 19.754% for all years which make the assumption in 2012/13 and 2013/14 we WILL be funded the COLA; therefore, the deficit remains the same. The 2011/12 funded ADA is estimated at 1,452.36 (prior year 2010/11 P2 ADA, less estimated charter prior year adjustment), for 2012/13, funded ADA is estimated at 1,394.30 and 2013/14 at 1,369.30, both allowing for continued declining enrollment. These ADA figures include special education ADA that is subsequently transferred to GCOE for the "severe" student population. The charter impacts the safety net of prior year funding that has been used in the past when projecting revenues for the current year. Once we have known information of how much actual ADA that represents, we will adjust the revenue limit figure for prior year as compared to our projected current year, and utilize the higher of the two which has been the prior year calculation.

Federal Revenues (8100-8299): Restricted federal revenues in 2011/12 reflect the last of the Jobs funding. It also includes estimated MAA funding, whereas the out years we do not budget for MAA except for the amount to provide for operational expenditures. Title I has projected carryover in the 2011/12 budget to offset current year expenditures. Title II has been cut by approximately 18% and has been reflected in all three budget years. All other federal funding for multi-year is budgeted at anticipated 2011/12 levels and will be realigned as we are notified of our funding.

State Revenues (8300-8599): Applied the appropriate COLA for all three budget years. Unrestricted and restricted increases are primarily a result of the COLA being funded. Lottery funds are based on current year annual ADA and with declining enrollment, has been adjusted downward. Tier III and class size reduction program continue in the multi-year due to the extension of flexibility from the State.

Local Revenues (8600-8799): Multi-year is the same as proposed for current year except ROP funding has been adjusted for COLA. Restricted local is primarily donations and other misc funding with specific obligations. We will adjust the budget as we progress through the year once this information is known.

Other Financing Sources (8900-8999): The 2011/12 decrease as compared to the two out years is due to the subsequent transfer of MAA funding to unrestricted, whereas MAA is not budgeted for in those other years. Current year assumes all of MAA, including WUTA's share, is transferred to support the general fund. Any revisions to this assumption will be reflected at First Interim. Contributions from unrestricted to restricted primarily include support to special education (resource code (RS) 6500), routine maintenance (RS 8150), and transportation (RS 7230). Contributions going into unrestricted include Title II supporting CSR and MAA from RS 5815 (but only for 2011/12 and one quarter in 2012/13).

EXPENDITURES:

Certificated & Classified Salary & Employee Benefits (objects 1000-3999): For 2011/12, salaries and fringe benefits were updated based on position control (outside of financial system) to include the Board authorized reductions as per the Fiscal Recovery Plan's Cut List. However, since we may be entering into agreements with GCOE to provide technology services as we provide yard care, those positions have been restored. If agreements do not materialize, then budget and position control will be realigned at First Interim. Additionally, due to the need for ASB services at the high school, a 3.9 hour account clerk position has been added. Continuation school has been budgeted but at a limited amount due to our requirement to provide alternative education. Both 2012/13 and 2013/14 account for step and column increases running roughly under 1%. Also included in 2011/12 through 2012/13 is the assumption of continued decrease in work days for all groups except for Classified which at this time assume no furloughs. In 2013/14 no furloughs are included for all groups except confidential and management. Once Jobs funding is depleted and the full impact to Title I due to PI status are realized, further reductions in workforce may be necessary in 2012/13 and beyond in our categorically funded positions. Because Jobs funding funds two teaching positions and we are projecting further decline in enrollment, it is assumed two positions will be eliminated and not transferred back to unrestricted general fund. Post retirement continues to grow as more individuals that are eligible to retire are indeed retiring. We are currently paying our post retirement on a "pay as you go" and once our updated actuarial is completed; we need to strive to fully fund our annual contribution to ensure our ability to fund this commitment into the future. Once statutory costs have been finalized, current year and multi-year will be updated accordingly within the First Interim.

Books and Supplies & Services and Other Operating Expenditures (4000-5999): Unrestricted for supplies reflect a slight decrease, and this is due to funding at the site level being adjusted based on

CBEDS. Since we are experiencing declining enrollment, their budgets are reduced accordingly. Supplies under restricted programs are balanced generally in this category. We will be using carryover to support site needs and categorical requirements. A large component of unrestricted operational is for utilities, thus accounting for approximately 41% of that category. The other component would be object 5800 which includes the audit, legal, consultants (GCOE for technology support), and other operating such as our obligations to PARS (last year to fund is 2013/14), hardware/software support, internet access, mandate and ERATE claiming, etc. Restricted includes our requirement due to PI status of compensating a vendor for intervention services which accounts for approximately 52% of that category at this time. However, this figure may need to be increased as demands increase for this particular service resulting in other needs not being fulfilled at the site level. Additionally, this requirement is not adequately funded in the out years thus impacting other ongoing costs that would need to be reduced and/or eliminated. The balance of this category is allocated for training because of Title II and maintenance on equipment and buildings as needed for transportation and deferred maintenance programs.

Capital Outlay (6000-6999): Capital outlay will be budgeted if it becomes essential and/or funded from outside restricted resources.

Other Outgo (7100-7299; 7400-7499): Special education excess cost payable to GCOE is budgeted to remain the same throughout the multi-year. This may or may not be realistic as costs do increase. Therefore, there should be an increase in the multi-year; however, since the allocation is partially based on enrollment and we have been experiencing a severe decline due in part to the charter, it is possible our fair share would be going down, while theirs would be going up accordingly, making it possible we could remain close to the same. We will need to watch and adjust as more information is known. Debt costs remain the same through the multi-year with 2013/14 being the last year.

Indirect (7310-7350): The 2011/12 rate is at 9.61% and has been applied in the multi-year. Indirect for cafeteria is at 4.44%. At First Interim, once all carryover has been appropriated, the indirect that is allowable will be reassessed for each categorical. We have few categoricals in which to charge indirect and many have ceilings that are less than our allowable rate, therefore, will be charged accordingly.

Other Financing Uses (7600-7699): We assume contribution to the cafeteria fund is adequate for all three years which has been reduced from prior levels due to staffing reductions.

FUND BALANCE:

Components of Ending Fund Balance (9700-9799): Unrestricted Fund balance reserve objects 9710-9719 are for cash in other banks to account for revolving and clearing accounts, and it is reserved for all three years.

Object 9780, Assigned (formerly called "other designations") for 2011/12 includes set aside for CAHSEE services, formerly Fund 17, IMFRP, vacation liability, bus replacement, and the \$330 per ADA. For the specific amounts, refer to July 1 Budget (Single Adoption) General Fund, Unrestricted/Restricted, Form 01 page 3.

Object 9789, Unassigned/Unappropriated, Reserved for Economic Uncertainties (formerly DEU object 9770) meets our 3% minimum requirement (less than has been extended for two more years, however not recommended). A portion of DEU (\$219,996) is being met via what was formerly Fund 17 by undesignating from object 9780. Object 9790, Unassigned and unappropriated, at this time is zero.

Multi-year reflects the Assigned (object 9780) decreasing when it should be increasing because we desire to retain the designations with some level of depletion; however we are to continue to set aside the \$330 per ADA into the multi-year. We are not able to do that due to deficit spending of \$421,761 in 2012/13 and \$619,567 in 2013/14. In readings from others sources, it was recommended if one holds the \$330 per ADA in reserve to double the amount in 2012/13 and triple in 2013/14. Considering our estimate is roughly \$479,279, by implementing that option we would have required a contribution from a restricted fund such as what was formerly Fund 20, but it would have been inadequate to meet our needs through the required three year projection period.

Restricted Due to GASB 54, all restricted now fall under object 9740, restricted. Restricted fund balance includes our set aside for deferred maintenance, restricted lottery, and what was formerly Fund 20 Post Retirement

THE FUTURE:

The state budget continues to be of concern even though the May Revision was much better than we expected. We need to respond carefully in the event circumstances change once the State's budget has been adopted.

Regardless what happens with the pending State budget, we still need to address our declining enrollment, deficit spending and reductions in staffing and programs. Therefore, it benefits us to focus on retaining our students, improving upon our "seat" time to increase our ADA and improve academics such that we are out of PI status and able to utilize all of our restricted funds for locally identified purposes.

| Description | Object Codes | 2011-12 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 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 | 7,865,486.00 | -0.97% | 7,789,049.54 | 0.79% | 7,850,235.19 |
| 2. Federal Revenues | 8100-8299 | 1,259,811.00 | -30.74% | 872,553.00 | -5.32% | 826,120.00 |
| 3. Other State Revenues | 8300-8599 | 1,730,518.00 | 0.54% | 1,739,907.00 | 1.14% | 1,759,683.00 |
| 4. Other Local Revenues | 8600-8799 | 332,455.00 | 1.79% | 338,414.00 | 1.53% | 343,603.00 |
| 5. Other Financing Sources | 8900-8999 | 560.00 | 0.00% | 560.00 | 0.00% | 560.00 |
| 6. Total (Sum lines A1 thru A5) | | 11,188,830.19 | -4.01% | 10,740,483.54 | 0.37% | 10,780,201.19 |
| 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 | | | | 5,650,148.00 | | 5,523,162.00 |
| a. Base Salaries | | | | 37,014.00 | | 25,169.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | (164,000.00) | | 170,000.00 |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 5,650,148.00 | -2.25% | 5,523,162.00 | 3.53% | 5,718,331.00 |
| 2. Classified Salaries | | | | 1,363,648.00 | | 1,318,145.00 |
| a. Base Salaries | | | | 26,273.00 | | 8,395.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | (71,776.00) | | 0.00 |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,363,648.00 | -3.34% | 1,318,145.00 | 0.64% | 1,326,540.00 |
| 3. Employee Benefits | 3000-3999 | 1,861,532.00 | -2.66% | 1,812,046.00 | 2.65% | 1,860,111.00 |
| 4. Books and Supplies | 4000-4999 | 269,195.00 | -8.74% | 245,663.00 | -1.19% | 242,731.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,417,162.00 | -1.75% | 1,392,406.00 | -0.97% | 1,378,935.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 879,119.00 | 0.00% | 879,119.00 | 0.00% | 879,119.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (28,972.00) | 0.00% | (28,972.00) | 0.00% | (28,972.00) |
| 9. Other Financing Uses | 7600-7699 | 61,018.00 | 11.29% | 67,908.00 | 4.57% | 71,011.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 11,472,850.00 | -2.30% | 11,209,477.00 | 2.13% | 11,447,806.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (284,019.81) | | (468,993.46) | | (667,604.81) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 2,798,162.98 | | 2,514,143.17 | | 2,045,149.71 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 2,514,143.17 | | 2,045,149.71 | | 1,377,544.90 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 5,775.00 | | 5,775.00 | | 5,775.00 |
| b. Restricted | 9740 | 940,500.64 | | 893,268.64 | | 845,230.64 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 1,223,681.34 | | 809,821.76 | | 183,105.08 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 344,186.00 | | 336,284.31 | | 343,434.18 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | 2,514,142.98 | | 2,045,149.71 | | 1,377,544.90 |
| (Line D3f must agree with line D2) | | | | | | |

| Description | Object Codes | 2011-12 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 344,186.00 | | 336,284.31 | | 343,434.18 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 344,186.00 | | 336,284.31 | | 343,434.18 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 3.00% | | 3.00% | | 3.00% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | | | |
| 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections) | | | | | | |
| | | 1,398.00 | | 1,404.07 | | 1,354.43 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 11,472,850.00 | | 11,209,477.00 | | 11,447,806.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 11,472,850.00 | | 11,209,477.00 | | 11,447,806.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 344,185.50 | | 336,284.31 | | 343,434.18 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 344,185.50 | | 336,284.31 | | 343,434.18 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Description | Object Codes | 2011-12 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h) | | | | | | |
| 1. Revenue Limit Sources | 8010-8099 | 7,784,175.00 | | | | |
| a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024) | | 6,535.01 | 3.20% | 6,744.19 | 2.70% | 6,926.32 |
| b. Revenue Limit ADA (Form RL, line 5b, ID 0033) | | 1,452.36 | -4.00% | 1,394.30 | -1.79% | 1,369.30 |
| c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269) | | 9,491,187.12 | -0.92% | 9,403,424.12 | 0.86% | 9,484,209.98 |
| d. Other Revenue Limit (Form RL, lines 6 thru 14) | | 261,207.00 | -0.43% | 260,090.00 | -2.34% | 254,004.00 |
| e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082) | | 9,752,394.12 | -0.91% | 9,663,514.12 | 0.77% | 9,738,213.98 |
| f. Deficit Factor (Form RL, line 16) | | 0.80246 | 0.00% | 0.80246 | 0.00% | 0.80246 |
| g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284) | | 7,825,906.19 | -0.91% | 7,754,583.54 | 0.77% | 7,814,527.19 |
| h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099) | | | 0.00% | 0.00 | 0.00% | 0.00 |
| i. Revenue Limit Transfers (Objects 8091 and 8097) | | (81,311.00) | 1.10% | (82,205.00) | 7.03% | (87,985.00) |
| j. Other Adjustments (Form RL, lines 18 thru 20 and line 41) | | 39,580.00 | -12.92% | 34,466.00 | 3.60% | 35,708.00 |
| k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1) | | 7,784,175.19 | -0.99% | 7,706,844.54 | 0.72% | 7,762,250.19 |
| 2. Federal Revenues | 8100-8299 | 44,995.00 | 0.00% | 44,995.00 | 0.00% | 44,995.00 |
| 3. Other State Revenues | 8300-8599 | 1,258,654.00 | 0.53% | 1,265,369.00 | 1.37% | 1,282,646.00 |
| 4. Other Local Revenues | 8600-8799 | 332,455.00 | 1.79% | 338,414.00 | 1.53% | 343,603.00 |
| 5. Other Financing Sources | 8900-8999 | (994,648.00) | 14.55% | (1,139,321.00) | 3.88% | (1,183,556.00) |
| 6. Total (Sum lines A1k thru A5) | | 8,425,631.19 | -2.48% | 8,216,301.54 | 0.41% | 8,249,938.19 |
| 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 | | | | 4,856,598.00 | | 4,889,491.00 |
| b. Step & Column Adjustment | | | | 32,893.00 | | 9,043.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | 170,000.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 4,856,598.00 | 0.68% | 4,889,491.00 | 3.66% | 5,068,534.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 903,978.00 | | 922,363.00 |
| b. Step & Column Adjustment | | | | 18,385.00 | | 7,288.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 903,978.00 | 2.03% | 922,363.00 | 0.79% | 929,651.00 |
| 3. Employee Benefits | 3000-3999 | 1,468,095.00 | -0.22% | 1,464,811.00 | 3.04% | 1,509,297.00 |
| 4. Books and Supplies | 4000-4999 | 131,781.00 | -0.75% | 130,799.00 | -1.89% | 128,321.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,298,784.00 | -0.08% | 1,297,704.00 | 0.00% | 1,297,704.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 4,283.00 | 0.00% | 4,283.00 | 0.00% | 4,283.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (146,980.00) | -5.23% | (139,296.00) | 0.00% | (139,296.00) |
| 9. Other Financing Uses | 7600-7699 | 61,018.00 | 11.29% | 67,908.00 | 4.57% | 71,011.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 8,577,557.00 | 0.71% | 8,638,063.00 | 2.68% | 8,869,505.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (151,925.81) | | (421,761.46) | | (619,566.81) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 1,725,568.34 | | 1,573,642.53 | | 1,151,881.07 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,573,642.53 | | 1,151,881.07 | | 532,314.26 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 5,775.00 | | 5,775.00 | | 5,775.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 1,223,681.34 | | 809,821.76 | | 183,105.08 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 344,186.00 | | 336,284.31 | | 343,434.18 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 1,573,642.34 | | 1,151,881.07 | | 532,314.26 |

| Description | Object Codes | 2011-12 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 344,186.00 | | 336,284.31 | | 343,434.18 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| | | 344,186.00 | | 336,284.31 | | 343,434.18 |

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.

Out year 2013-14 assumes no furlough days for certificated (which are included in 11/12 and 12/13). Position control is based on by person, therefore provides me the bottom line vs. itemized for this report. Designations object 9780 in 11/12 includes the \$330 per ADA set aside. Other designations also include what was formerly fund 17, IMFRP, Cahsee, vacation liability & bus replacement. 12/13 & 13/14 includes the same, however they are being absorbed due to deficit spending projected for those years. WE ARE TO DESIGNATE THE \$330 PER ADA FOR ALL THREE YEARS. THEREFORE FUND BALANCE SHOULD BE INCREASING OVER TIME. HOWEVER CAN'T DO THAT DESIGNATION, OTHERWISE WE WOULD NOT BALANCE AND HAVE TO DRAW FROM RESTRICTED OTHER DESIGNATIONS FOR WHAT USE TO BE FORMERLY FUND 20 POST RETIREMENT TO MEET DEU AND BALANCE GENERAL FUND IN THE YEAR 13/14.

| Description | Object Codes | 2011-12 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 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 | 81,311.00 | 1.10% | 82,205.00 | 7.03% | 87,985.00 |
| 2. Federal Revenues | 8100-8299 | 1,214,816.00 | -31.88% | 827,558.00 | -5.61% | 781,125.00 |
| 3. Other State Revenues | 8300-8599 | 471,864.00 | 0.57% | 474,538.00 | 0.53% | 477,037.00 |
| 4. Other Local Revenues | 8600-8799 | 0.00 | 0.00% | | 0.00% | |
| 5. Other Financing Sources | 8900-8999 | 995,208.00 | 14.54% | 1,139,881.00 | 3.88% | 1,184,116.00 |
| 6. Total (Sum lines A1 thru A5) | | 2,763,199.00 | -8.65% | 2,524,182.00 | 0.24% | 2,530,263.00 |
| 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 | | | | 793,550.00 | | 633,671.00 |
| a. Base Salaries | | | | 4,121.00 | | 16,126.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | (164,000.00) | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 793,550.00 | -20.15% | 633,671.00 | 2.54% | 649,797.00 |
| 2. Classified Salaries | | | | 459,670.00 | | 395,782.00 |
| a. Base Salaries | | | | 7,888.00 | | 1,107.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | (71,776.00) | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 459,670.00 | -13.90% | 395,782.00 | 0.28% | 396,889.00 |
| 3. Employee Benefits | 3000-3999 | 393,437.00 | -11.74% | 347,235.00 | 1.03% | 350,814.00 |
| 4. Books and Supplies | 4000-4999 | 137,414.00 | -16.41% | 114,864.00 | -0.40% | 114,410.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 118,378.00 | -20.00% | 94,702.00 | -14.22% | 81,231.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | | 0.00% | |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 874,836.00 | 0.00% | 874,836.00 | 0.00% | 874,836.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 118,008.00 | -6.51% | 110,324.00 | 0.00% | 110,324.00 |
| 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) | | 2,895,293.00 | -11.19% | 2,571,414.00 | 0.27% | 2,578,301.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (132,094.00) | | (47,232.00) | | (48,038.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 1,072,594.64 | | 940,500.64 | | 893,268.64 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 940,500.64 | | 893,268.64 | | 845,230.64 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 940,500.64 | | 893,268.64 | | 845,230.64 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 940,500.64 | | 893,268.64 | | 845,230.64 |

| Description | Object Codes | 2011-12 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2012-13 Projection (C) | % Change (Cols. E-C/C) (D) | 2013-14 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| 2012-13 certificated no longer receiving jobs funding that supports several teachers. Assume vs. unrestricted picking them up, due to declining enrollment, 2 FTE will not be replaced. Classified assume due to loss of one time funding, positions will not be absorbed by unrestricted but will be eliminated. Will have to evaluate all categoricals to assess which positions will be reduced and/or eliminated to balance. Step and column are estimated as my position control moves individuals along from a multiyear perspective, therefore the bottom line accounts for all changes, including step and column, reductions in workforce and/or elimination of positions. Object 9740 is used for all restricted programs. To further identify those restricted amounts, they include deferred mt, restricted lottery and what was formerly fund 20 post retirements. | | | | | | |

| Description | Principal Appt. Software Data ID | 2010-11 Estimated Actuals | 2011-12 Budget |
|--|----------------------------------|---------------------------|----------------|
| BASE REVENUE LIMIT PER ADA | | | |
| 1. Base Revenue Limit per ADA (prior year) | 0025 | 6,417.04 | 6,392.01 |
| 2. Inflation Increase | 0041 | (25.00) | 143.00 |
| 3. All Other Adjustments | 0042, 0525, 0719 | | |
| 4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3) | 0024 | 6,392.04 | 6,535.01 |
| REVENUE LIMIT SUBJECT TO DEFICIT | | | |
| 5. Total Base Revenue Limit | | | |
| a. Base Revenue Limit per ADA (from Line 4) | 0024 | 6,392.04 | 6,535.01 |
| b. Revenue Limit ADA | 0033 | 1,607.67 | 1,452.36 |
| c. Total Base Revenue Limit (Line 5a times Line 5b) | 0269 | 10,276,290.95 | 9,491,187.12 |
| 6. Allowance for Necessary Small School | 0489 | | |
| 7. Gain or Loss from Interdistrict Attendance Agreements | 0272 | | |
| 8. Meals for Needy Pupils | 0090 | | |
| 9. Special Revenue Limit Adjustments | 0274 | 273,257.00 | 261,207.00 |
| 10. One-time Equalization Adjustments | 0275 | | |
| 11. Miscellaneous Revenue Limit Adjustments | 0276, 0659 | | |
| 12. Less: All Charter District Revenue Limit Adjustment | 0217 | | |
| 13. Beginning Teacher Salary Incentive Funding | 0552 | | |
| 14. Less: Class Size Penalties Adjustment | 0173 | | |
| 15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14) | 0082 | 10,549,547.95 | 9,752,394.12 |
| DEFICIT CALCULATION | | | |
| 16. Deficit Factor | 0281 | 0.82047 | 0.80246 |
| 17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16) | 0284 | 8,655,587.61 | 7,825,906.19 |
| OTHER REVENUE LIMIT ITEMS | | | |
| 18. Unemployment Insurance Revenue | 0060 | 54,928.00 | 115,238.00 |
| 19. Less: Longer Day/Year Penalty | 0287 | | |
| 20. Less: Excess ROC/P Reserves Adjustment | 0288 | | |
| 21. Less: PERS Reduction | 0195 | 22,392.00 | 10,770.00 |
| 22. PERS Safety Adjustment/SFUSD PERS Adjustment | 0205, 0654 | | |
| 23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21) | - - - | 32,536.00 | 104,468.00 |
| 24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23) | 0088 | 8,688,123.61 | 7,930,374.19 |

| Description | Principal Appt. Software Data ID | 2010-11 Estimated Actuals | 2011-12 Budget |
|--|----------------------------------|---------------------------|----------------|
| REVENUE LIMIT - LOCAL SOURCES | | | |
| 25. Property Taxes | 0587, 0660 | 3,475,106.00 | 3,475,106.00 |
| 26. Miscellaneous Funds | 0588 | | |
| 27. Community Redevelopment Funds | 0589 | | |
| 28. Less: Charter Schools In-lieu Taxes | 0595 | 217,536.00 | 209,303.85 |
| 29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28) | 0126 | 3,257,570.00 | 3,265,802.15 |
| 30. Charter School General Purpose Block Grant Offset (Unified Districts Only) | 0293 | | |
| 31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero) | 0111 | 5,430,553.61 | 4,664,572.04 |
| OTHER ITEMS | | | |
| 32. Less: County Office Funds Transfer | 0458 | 71,242.00 | 75,658.00 |
| 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 | | |
| 39. Basic Aid Supplement Charter School Adjustment | 9018 | | |
| 40. All Other Adjustments | --- | | |
| 41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32) | --- | (71,242.00) | (75,658.00) |
| 42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011) | --- | 5,359,311.61 | 4,588,914.04 |
| 43. Less: Revenue Limit State Apportionment Receipts | --- | | |
| 44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43) | --- | 5,359,311.61 | |

| | | | |
|--|------------|------------|------------|
| OTHER NON-REVENUE LIMIT ITEMS | | | |
| 45. Core Academic Program | 9001 | 18,655.00 | 18,504.00 |
| 46. California High School Exit Exam | 9002 | 68,540.00 | 69,054.00 |
| 47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention) | 9016, 9017 | 35,959.00 | 36,170.00 |
| 48. Apprenticeship Funding | 0570 | | |
| 49. Community Day School Additional Funding | 3103, 9007 | 196,946.00 | 197,667.00 |

July 1 Budget (Single Adoption)
2010-11 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | (29,815.00) | | | | |
| Other Sources/Uses Detail | | | | | 1,404,463.88 | 71,210.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 29,815.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 71,210.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 1,187,669.34 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 216,234.54 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 560.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

July 1 Budget (Single Adoption)
2010-11 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | 0.00 | 0.00 | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | 0.00 | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 0.00 | 0.00 | 29,815.00 | 29,815.00 | 1,475,673.88 | 1,475,673.88 | 0.00 | 0.00 |

July 1 Budget (Single Adoption)
2011-12 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | (28,972.00) | | | | |
| Other Sources/Uses Detail | | | | | 560.00 | 61,018.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 28,972.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 61,018.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 560.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

July 1 Budget (Single Adoption)
2011-12 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | 0.00 | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 0.00 | 0.00 | 28,972.00 | (28,972.00) | 61,578.00 | 61,578.00 | | |

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

| Percentage Level | District ADA | | |
|------------------|--------------|-----|-------|
| 3.0% | 0 | to | 300 |
| 2.0% | 301 | to | 1,000 |
| 1.0% | 1,001 | and | over |

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: Enter data in the Revenue Limit ADA, Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

| Fiscal Year | Revenue Limit (Funded) ADA | | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|--|---|---|---|--------|
| | Original Budget (Use Form RL, Line 5b) | Estimated/Unaudited Actuals (Form RL, Line 5b) | | |
| Third Prior Year (2008-09) | 1,677.90 | 1,694.62 | N/A | Met |
| Second Prior Year (2009-10) | 1,667.21 | 1,676.68 | N/A | Met |
| First Prior Year (2010-11) | 1,615.63 | 1,607.67 | 0.5% | Met |
| Budget Year (2011-12) (Criterion 4A1, Step 2a) | 1,452.36 | | | |

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

| Percentage Level | District ADA | | |
|------------------|--------------|-----|-------|
| 3.0% | 0 | to | 300 |
| 2.0% | 301 | to | 1,000 |
| 1.0% | 1,001 | and | over |

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

| Fiscal Year | Budget | Enrollment | CBEDS Actual | Enrollment Variance Level | | Status |
|-----------------------------|--------|------------|--------------|--|------|---------|
| | | | | (If Budget is greater than Actual, else N/A) | | |
| Third Prior Year (2008-09) | | 1,746 | | 1,710 | 2.1% | Not Met |
| Second Prior Year (2009-10) | | 1,697 | | 1,683 | 0.8% | Met |
| First Prior Year (2010-11) | | 1,710 | | 1,558 | 8.9% | Not Met |
| Budget Year (2011-12) | | 1,517 | | | | |

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, 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 lost a great deal of enrollment due to a class room based charter established within GCOE's non classroom based charter program in 2010-11.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, 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)

Have been experiencing declining enrollment. We are using a trend analysis that takes past into account and averages for a projection.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget 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: All data are extracted or calculated.

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25) | Enrollment CBEDS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|-----------------------------|---|--|--|
| Third Prior Year (2008-09) | 1,628 | 1,710 | 95.2% |
| Second Prior Year (2009-10) | 1,602 | 1,683 | 95.2% |
| First Prior Year (2010-11) | 1,487 | 1,558 | 95.4% |
| | Historical Average Ratio: | | 95.3% |
| | District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | 95.8% |

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

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

| Fiscal Year | Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2) | Enrollment Budget/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|--|--|----------------------------|--------|
| Budget Year (2011-12) | 1,398 | 1,517 | 92.2% | Met |
| 1st Subsequent Year (2012-13) | 1,404 | 1,471 | 95.4% | Met |
| 2nd Subsequent Year (2013-14) | 1,354 | 1,419 | 95.4% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population and the funded cost-of-living adjustment (COLA) plus or minus one percent.

For basic aid districts, projected revenue limit has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected revenue limit has not changed from the prior fiscal year by more than the funded cost-of-living adjustment plus or minus one percent.

4A1. Calculating the District's Revenue Limit Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

Projected Revenue Limit

| | Prior Year (2010-11) | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Funded COLA | | | | |
| a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a) | 6,392.04 | 6,535.01 | 6,744.19 | 6,926.32 |
| b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f) | 0.82047 | 0.80246 | 0.80246 | 0.80246 |
| c. Funded BRL per ADA (Step 1a times Step 1b) | 5,244.48 | 5,244.08 | 5,411.94 | 5,558.09 |
| d. Prior Year Funded BRL per ADA | | 5,244.48 | 5,244.08 | 5,411.94 |
| e. Difference (Step 1c minus Step 1d) | | (0.40) | 167.86 | 146.15 |
| f. Percent Change Due to COLA (Step 1e divided by Step 1d) | | -0.01% | 3.20% | 2.70% |
| Step 2 - Change in Population | | | | |
| a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b) | 1,607.67 | 1,452.36 | 1,394.30 | 1,369.30 |
| b. Prior Year Revenue Limit (Funded) ADA | | 1,607.67 | 1,452.36 | 1,394.30 |
| c. Difference (Step 2a minus Step 2b) | | (155.31) | (58.06) | (25.00) |
| d. Percent Change Due to Population (Step 2c divided by Step 2b) | | -9.66% | -4.00% | -1.79% |
| Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d) | | -9.67% | -0.80% | 0.91% |
| Revenue Limit Standard (Step 3, plus/minus 1%): | | -10.67% to -8.67% | -1.80% to .20% | -.09% to 1.91% |

4A2. Alternate Revenue Limit Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected Revenue Limit (applicable if Form RL, Budget column, line 31, is zero)

| | Prior Year (2010-11) | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes (Form RL, Lines 25 thru 27) | 3,475,106.00 | 3,475,106.00 | 3,475,106.00 | 3,475,106.00 |
| Percent Change from Previous Year | | N/A | N/A | N/A |
| Basic Aid Standard (percent change from previous year, plus/minus 1%): | | N/A | N/A | N/A |

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected Revenue Limit (applicable if Form RL, Budget column, line 6, is greater than zero, and line 5b, RL ADA, is zero)

| | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|--------------------------|----------------------------------|----------------------------------|
| Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%): | N/A | N/A | N/A |

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for Revenue Limit; all other data are extracted or calculated.

| | Prior Year (2010-11) | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Revenue Limit (Fund 01, Objects 8011, 8020-8089) | 8,834,418.00 | 8,064,020.00 | 7,987,392.00 | 8,048,486.00 |
| District's Projected Change in Revenue Limit: | | -8.72% | -0.95% | 0.76% |
| Revenue Limit Standard: | | -10.67% to -8.67% | -1.80% to .20% | -.09% to 1.91% |
| Status: | | Met | Met | Met |

4C. Comparison of District Revenue Limit to the Standard

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

1a. STANDARD MET - Projected change in revenue limit has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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: All data are extracted or calculated.

| Fiscal Year | Estimated/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 (2008-09) | 9,319,984.36 | 10,798,535.87 | 86.3% |
| Second Prior Year (2009-10) | 8,112,884.06 | 9,364,981.83 | 86.6% |
| First Prior Year (2010-11) | 7,689,606.13 | 9,078,346.71 | 84.7% |
| | Historical Average Ratio: | | 85.9% |

| | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|--------------------------|----------------------------------|----------------------------------|
| 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): | 82.9% to 88.9% | 82.9% to 88.9% | 82.9% to 88.9% |

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|--------|
| | Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) | | |
| Budget Year (2011-12) | 7,228,671.00 | 8,516,539.00 | 84.9% | Met |
| 1st Subsequent Year (2012-13) | 7,276,665.00 | 8,570,155.00 | 84.9% | Met |
| 2nd Subsequent Year (2013-14) | 7,507,482.00 | 8,798,494.00 | 85.3% | 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 budget 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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3): | -9.67% | -0.80% | 0.91% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -19.67% to .33% | -10.80% to 9.20% | -9.09% to 10.91% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -14.67% to -4.67% | -5.80% to 4.20% | -4.09% to 5.91% |

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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 | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|--------------|--------------------------------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) | | | |
| First Prior Year (2010-11) | 1,991,508.18 | | |
| Budget Year (2011-12) | 1,259,811.00 | -36.74% | Yes |
| 1st Subsequent Year (2012-13) | 872,553.00 | -30.74% | Yes |
| 2nd Subsequent Year (2013-14) | 826,120.00 | -5.32% | Yes |

Explanation: (required if Yes) Loss of one time federal dollar are reflected in this budget. Additionally, limited amount of MAA funding budgeted in multiyear.

| | | | |
|---|--------------|--------|----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) | | | |
| First Prior Year (2010-11) | 1,865,863.67 | | |
| Budget Year (2011-12) | 1,730,518.00 | -7.25% | No |
| 1st Subsequent Year (2012-13) | 1,739,907.00 | 0.54% | No |
| 2nd Subsequent Year (2013-14) | 1,759,683.00 | 1.14% | No |

Explanation: (required if Yes)

| | | | |
|---|------------|---------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) | | | |
| First Prior Year (2010-11) | 416,687.56 | | |
| Budget Year (2011-12) | 332,455.00 | -20.21% | Yes |
| 1st Subsequent Year (2012-13) | 338,414.00 | 1.79% | No |
| 2nd Subsequent Year (2013-14) | 343,603.00 | 1.53% | No |

Explanation: (required if Yes) One time funds in 10-11 not in out years. This includes budgeting for donations as they are received.

| | | | |
|--|------------|---------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) | | | |
| First Prior Year (2010-11) | 842,807.22 | | |
| Budget Year (2011-12) | 269,195.00 | -68.06% | Yes |
| 1st Subsequent Year (2012-13) | 245,663.00 | -8.74% | Yes |
| 2nd Subsequent Year (2013-14) | 242,731.00 | -1.19% | No |

Explanation: (required if Yes) 2010-11 includes carryover funds as we use object in the 4xxx series to account for essentially unappropriated amounts. 2011-12 and out years, try to what is needed, however, will need to appropriate from carryover to help with current year operational expenditures.

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

| | | | |
|-------------------------------|--------------|--------|----|
| First Prior Year (2010-11) | 1,523,098.02 | | |
| Budget Year (2011-12) | 1,417,162.00 | -6.96% | No |
| 1st Subsequent Year (2012-13) | 1,392,406.00 | -1.75% | No |
| 2nd Subsequent Year (2013-14) | 1,378,935.00 | -0.97% | No |

Explanation:
(required if Yes)

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Status |
|---|--------------|-----------------------------------|---------|
| Total Federal, Other State, and Other Local Revenue (Criterion 6B) | | | |
| First Prior Year (2010-11) | 4,274,059.41 | | |
| Budget Year (2011-12) | 3,322,784.00 | -22.26% | Not Met |
| 1st Subsequent Year (2012-13) | 2,950,874.00 | -11.19% | Not Met |
| 2nd Subsequent Year (2013-14) | 2,929,406.00 | -0.73% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) | | | |
| First Prior Year (2010-11) | 2,365,905.24 | | |
| Budget Year (2011-12) | 1,686,357.00 | -28.72% | Not Met |
| 1st Subsequent Year (2012-13) | 1,638,069.00 | -2.86% | Met |
| 2nd Subsequent Year (2013-14) | 1,621,666.00 | -1.00% | Met |

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget 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 6B
if NOT met)

Loss of one time federal dollar are reflected in this budget. Additionally, limited amount of MAA funding budgeted in multiyear.

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

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

One time funds in 10-11 not in out years. This includes budgeting for donations as they are received.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures 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 6B
if NOT met)

2010-11 includes carryover funds as we use object in the 4xxx series to account for essentially unappropriated amounts. 2011-12 and out years, try to what is needed, however, will need to appropriate from carryover to help with current year operational expenditures.

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

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account), if applicable.

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: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | | | |
|--|---------------|---|---|--------|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 11,472,850.00 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | | 1% Required Minimum Contribution (Line 2c times 1%) | Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account | Status |
| c. Net Budgeted Expenditures and Other Financing Uses | 11,472,850.00 | 114,728.50 | 294,692.00 | Met |

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard 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 two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2008-09) | Second Prior Year (2009-10) | First Prior Year (2010-11) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770) | 0.00 | 111,429.48 | 382,215.00 |
| b. Undesignated Amounts (Funds 01 and 17, Object 9790) | 39,616.09 | 0.00 | 370,180.04 |
| c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | 0.00 |
| d. Available Reserves (Lines 1a through 1c) | 39,616.09 | 111,429.48 | 752,395.04 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 14,855,481.82 | 12,317,179.79 | 12,633,988.96 |
| b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | | | 0.00 |
| c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b) | 14,855,481.82 | 12,317,179.79 | 12,633,988.96 |
| 3. District's Available Reserve Percentage (Line 1d divided by Line 2c) | 0.3% | 0.9% | 6.0% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 0.1% | 0.3% | 2.0% |

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|--|--|---|---|---------|
| Third Prior Year (2008-09) | (528,921.06) | 11,661,107.67 | 4.5% | Not Met |
| Second Prior Year (2009-10) | 268,504.49 | 9,458,711.42 | N/A | Met |
| First Prior Year (2010-11) | 1,210,897.04 | 9,149,556.71 | N/A | Met |
| Budget Year (2011-12) (Information only) | (151,926.00) | 8,577,557.00 | | |

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

Deficit spending is primarily due to declining enrollment, with staffing reductions not being made promptly enough. In the past, staff reductions were masked by the use of one time funding. The district has been working towards avoiding deficit spending and maintaining their reserve level. 2010-11 shows increases in fund balance due to one time transfers from other funds and the receipt of revenues from MAA in current year, thus reduced in budget for 2011-12.

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

| Percentage Level ¹ | District ADA | |
|-------------------------------|--------------|------------|
| 1.7% | 0 | to 300 |
| 1.3% | 301 | to 1,000 |
| 1.0% | 1,001 | to 30,000 |
| 0.7% | 30,001 | to 400,000 |
| 0.3% | 400,001 | and over |

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

| Fiscal Year | Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column) | | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|--|--|-----------------------------|--|--------|
| | Original Budget | Estimated/Unaudited Actuals | | |
| Third Prior Year (2008-09) | 695,045.19 | 775,087.87 | N/A | Met |
| Second Prior Year (2009-10) | 246,166.81 | 246,166.81 | 0.0% | Met |
| First Prior Year (2010-11) | 514,671.30 | 514,671.30 | 0.0% | Met |
| Budget Year (2011-12) (Information only) | 1,725,568.34 | | | |

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget 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 amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² 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.

| | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Criterion 3, Item 3B): | 1,398 | 1,404 | 1,354 |
| 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 MYP 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; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, 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): _____

| | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|--------------------------|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 0.00 | | |

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 11,472,850.00 | 11,209,477.00 | 11,447,806.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | | |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 11,472,850.00 | 11,209,477.00 | 11,447,806.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 344,185.50 | 336,284.31 | 343,434.18 |
| 6. Reserve Standard - by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. District's Reserve Standard (Greater of Line B5 or Line B6) | 344,185.50 | 336,284.31 | 343,434.18 |

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 344,186.00 | 336,284.31 | 343,434.18 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 0.00 | 0.00 | 0.00 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. District's Budgeted Reserve Amount (Lines C1 thru C7) | 344,186.00 | 336,284.31 | 343,434.18 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 3.00% | 3.00% | 3.00% |
| District's Reserve Standard (Section 10B, Line 7): | 344,185.50 | 336,284.31 | 343,434.18 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget 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 may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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:

Federal Jobs and ARRA are used to support on going costs. Once they are gone, assuming continued declining enrollment, staff will have to be realigned.

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget 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 and MAA

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
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: Enter data in the Projection column for contributions, transfers in, and transfers out for all fiscal years, except the First Prior Year and Budget Year for Contributions, which will be extracted, and click the appropriate button for item 1d; all other data are extracted or calculated.

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|----------------|------------------|----------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | |
| First Prior Year (2010-11) | (1,148,391.00) | | | |
| Budget Year (2011-12) | (1,273,332.00) | 124,941.00 | 10.9% | Not Met |
| 1st Subsequent Year (2012-13) | (1,271,381.00) | (1,951.00) | -0.2% | Met |
| 2nd Subsequent Year (2013-14) | (1,268,616.00) | (2,765.00) | -0.2% | Met |
| 1b. Transfers In, General Fund * | | | | |
| First Prior Year (2010-11) | 1,404,464.00 | | | |
| Budget Year (2011-12) | 560.00 | (1,403,904.00) | -100.0% | Not Met |
| 1st Subsequent Year (2012-13) | 560.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2013-14) | 560.00 | 0.00 | 0.0% | Met |
| 1c. Transfers Out, General Fund * | | | | |
| First Prior Year (2010-11) | 71,210.00 | | | |
| Budget Year (2011-12) | 61,018.00 | (10,192.00) | -14.3% | Met |
| 1st Subsequent Year (2012-13) | 67,908.00 | 6,890.00 | 11.3% | Met |
| 2nd Subsequent Year (2013-14) | 71,011.00 | 3,103.00 | 4.6% | Met |

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation: (required if NOT met) Contribution to RS 6500 special education has increased due to no longer receiving the ARRA IDEA offset. We pay for our excess costs in RS 6500, therefore we contribute from unrestricted.

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

Explanation: (required if NOT met) One time transfer of Fund 17 and 20 into Fund 01 as necessary due to GASB 54.

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

Explanation:
(required if NOT met)

1d. NO - There are no capital projects 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 payments for the budget 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: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

- Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list 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, 2011 |
|-------------------------------|----------------------|--------------------------------------|------------------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | 3 | Fund 01 | Objects 7438/7439 | 11,530 |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | n/a | Fund 01/13 | Fund 01/13 via salary object codes | 57,745 |

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

| | | | | |
|--|--|--|--|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| Type of Commitment (continued) | Prior Year (2010-11) Annual Payment (P & I) | Budget Year (2011-12) Annual Payment (P & I) | 1st Subsequent Year (2012-13) Annual Payment (P & I) | 2nd Subsequent Year (2013-14) Annual Payment (P & I) |
|--------------------------------|---|--|--|--|
| Capital Leases | 4,283 | 4,283 | 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: | 251,122 | 251,122 | 251,122 | 251,122 |

Has total annual payment increased over prior year (2010-11)?

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 budget 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 annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

We have a cap for retirees which varies by the group they are in. Additionally to qualify, various groups have different eligibility criteria. Lifetime stopped January 1995.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

| | Self-Insurance Fund | Governmental Fund |
|--|---------------------|-------------------|
| | 0 | 716,235 |

4. OPEB Liabilities

| | |
|---|--------------|
| a. OPEB actuarial accrued liability (AAL) | 7,640,500.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL) | 7,640,500.00 |
| c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? | Actuarial |
| d. If based on an actuarial valuation, indicate the date of the OPEB valuation | Jan 01, 2009 |

5. OPEB Contributions

| | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method | 495,200.00 | 495,200.00 | 495,200.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 563,634.00 | 548,070.00 | 567,886.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 563,634.00 | 548,070.00 | 567,886.00 |
| d. Number of retirees receiving OPEB benefits | 54 | 52 | 54 |

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 2-4)

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Golden State Risk Management

3. Self-Insurance Liabilities

| | |
|---|------|
| a. Accrued liability for self-insurance programs | 0.00 |
| b. Unfunded liability for self-insurance programs | 0.00 |

4. Self-Insurance Contributions

| | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. Required contribution (funding) for self-insurance programs | 0.00 | 0.00 | 0.00 |
| b. Amount contributed (funded) for self-insurance programs | 0.00 | 0.00 | 0.00 |

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2010-11) | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 69.8 | 66.0 | 63.0 | 63.0 |

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

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

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

Negotiations Not Settled

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

65,657

7. Amount included for any tentative salary schedule increases

| Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--------------------------|----------------------------------|----------------------------------|
| 0 | 0 | 0 |

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

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

| Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 0 | 0 | 0 |
| 0.0% | 0.0% | 0.0% |
| 0.0% | 0.0% | 0.0% |

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

| | | |
|----|--|--|
| No | | |
|----|--|--|

Certificated (Non-management) Step and Column Adjustments

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

| Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 49,656 | 39,761 | 42,219 |
| 1.0% | 0.8% | 0.8% |

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

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

| Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | No | No |
| Yes | Yes | Yes |

Certificated (Non-management) - Other

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2010-11) | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 35.5 | 32.0 | 29.3 | 29.3 |

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year
or

| |
|--|
| |
|--|

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

Negotiations Not Settled

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

15,611

7. Amount included for any tentative salary schedule increases

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

| | | |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

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

1. Are costs of H&W benefit changes included in the budget 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

| Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 365,640 | 365,640 | 365,640 |
| 76.0% | 76.0% | 76.0% |
| 0.0% | 0.0% | 0.0% |

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

| | | |
|----|--|--|
| No | | |
|----|--|--|

Classified (Non-management) Step and Column Adjustments

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

| Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 10,511 | 10,511 | 8,296 |
| 0.8% | 0.8% | 0.7% |

Classified (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 budget and MYPs?

| Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--------------------------|----------------------------------|----------------------------------|
| No | No | No |
| Yes | Yes | Yes |

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2010-11) | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 11.5 | 10.5 | 10.5 | 10.5 |

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

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

| | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|--------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the budget 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

4. Amount included for any tentative salary schedule increases

| | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|--------------------------|----------------------------------|----------------------------------|
| Amount included for any tentative salary schedule increases | | | |

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

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

| | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|---|--------------------------|----------------------------------|----------------------------------|
| Are costs of H&W benefit changes included in the budget and MYPs? | | | |
| Total cost of H&W benefits | | | |
| Percent of H&W cost paid by employer | | | |
| Percent projected change in H&W cost over prior year | | | |

Management/Supervisor/Confidential Step and Column Adjustments

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

| | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are step & column adjustments included in the budget and MYPs? | | | |
| Cost of step and column adjustments | | | |
| Percent change in step & column over prior year | | | |

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

| | Budget Year (2011-12) | 1st Subsequent Year (2012-13) | 2nd Subsequent Year (2013-14) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are costs of other benefits included in the budget and MYPs? | | | |
| Total cost of other benefits | | | |
| Percent change in cost of other benefits over prior year | | | |

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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

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

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)

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

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent 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)

A9-Superintendent first year July 1, 2010 through June 30, 2011. A4 - Charter approved by GCOE (denied by WUSD), therefore enrollment may impact current year funded revenue limit due to adjustments to prior year. This has been factored into the RL and multi year, thus reflecting prior year reductions due to current year enrollment in charter. A2 - position control is managed via a spreadsheet that reflects current year and multiyear projections.

End of School District Budget Criteria and Standards Review
