

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	1,133.34	1,131.02	1,094.65	1,131.02	0.00	0%
2. Special Education	0.00	0.00	26.73	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	494.39	492.37	476.42	492.37	0.00	0%
4. Special Education	0.00	0.00	12.63	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	39.62	12.81	12.81	12.81	0.00	0%
7. TOTAL, K-12 ADA	1,667.35	1,636.20	1,623.24	1,636.20	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)	0.00	0.00	0.00	0.00	0.00	0%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students	0.00	0.00	0.00	0.00	0.00	0%
11. Adults Enrolled, State Apportioned	0.00	0.00	0.00	0.00	0.00	0%
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)	0.00	0.00	0.00	0.00	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	1,667.35	1,636.20	1,623.24	1,636.20	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary	0.00	0.00	0.00	0.00	0.00	0%
17. High School	0.00	0.00	0.00	0.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

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COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. ADA for 5th & 6th Hours	17.34	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	9.95	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):						
A. BEGINNING CASH	1,103,327.00	1,179,888.00	1,082,491.00	265,101.00	1,265,709.61	821,482.61
B. RECEIPTS						
Revenue Limit Sources						
Property Taxes		(1,645.00)			17,885.00	2,170,297.00
Principal Apportionment	3,350.00	370,684.00	732,236.00	1,249,871.00		576,152.00
Miscellaneous Funds	5,140.00	3,974.00	4,071.00	4,137.00	4,049.00	4,058.00
Federal Revenue	180,387.00	0.00	169,332.00	30,845.00	212,115.00	34,526.00
Other State Revenue	452.00	1,821.00	65,468.00	187,845.00	97,485.00	278,630.00
Other Local Revenue			10,364.00	22,438.00	900.00	71,694.00
Interfund Transfers In				538,083.00		
All Other Financing Sources						
Other Receipts/Non-Revenue						
TOTAL RECEIPTS	189,329.00	374,834.00	981,471.00	2,033,219.00	332,434.00	3,135,357.00
C. DISBURSEMENTS						
Certificated Salaries	64,208.00	558,556.00	557,093.00	567,273.00	555,572.00	551,292.00
Classified Salaries	101,171.00	140,797.00	154,950.00	149,192.00	146,226.00	166,218.00
Employee Benefits	127,274.00	141,808.00	207,174.00	175,452.00	173,068.00	148,787.00
Books, Supplies and Services	341,676.00	105,847.00	123,884.00	150,837.00	53,105.00	58,048.00
Capital Outlay	2,332.00					
Other Outgo		10,809.00		10,809.00		0.00
Interfund Transfers Out				35,277.00		0.00
All Other Financing Uses						0.00
Other Disbursements/						
Non Expenditures						
TOTAL DISBURSEMENTS	636,661.00	957,817.00	1,043,101.00	1,088,840.00	927,971.00	924,345.00
D. PRIOR YEAR TRANSACTIONS						
Accounts Receivable	1,150,517.00	317,322.00	106,606.00	88,508.61	116,919.00	4,834.00
Accounts Payable	626,624.00	(168,264.00)	862,366.00	32,279.00	(34,391.00)	(216,058.00)
TOTAL PRIOR YEAR TRANSACTIONS	523,893.00	485,586.00	(755,760.00)	56,229.61	151,310.00	220,892.00
E. NET INCREASE/DECREASE (B - C + D)	76,561.00	(97,397.00)	(817,390.00)	1,000,608.61	(444,227.00)	2,431,904.00
F. ENDING CASH (A + E)	1,179,888.00	1,082,491.00	265,101.00	1,265,709.61	821,482.61	3,253,386.61
G. ENDING CASH, PLUS ACCRUALS						

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January	February	March	April	May	June	Accruals	TOTAL
A. BEGINNING CASH	3,253,386.61	2,783,810.61	1,566,569.61	1,052,806.61	1,339,137.61	850,909.61		
B. RECEIPTS								
Revenue Limit Sources								
Property Taxes	17,111.00							3,430,063.00
Principal Apportionment	292,895.00	14,900.00	370,880.00	1,226,415.00	178,666.00		904,693.00	4,931,920.00
Miscellaneous Funds	4,031.00							27,670.00
Federal Revenue	24,482.00	18,535.00	51,191.00	5,178.00	269,075.00	228,598.00	481,078.00	1,530,095.00
Other State Revenue	(919.00)	221,256.00	162,928.00	108,168.00	171,277.00	131,350.00	117,708.00	1,721,583.00
Other Local Revenue	2,115.00	9,818.00	10,677.00	60,440.00	2,193.00	111,151.00	59,687.00	363,750.00
Interfund Transfers In						22,436.00		560,519.00
All Other Financing Sources								0.00
Other Receipts/Non-Revenue								0.00
TOTAL RECEIPTS	339,715.00	264,509.00	595,676.00	1,641,144.00	621,211.00	493,535.00	1,563,166.00	12,565,600.00
C. DISBURSEMENTS								
Certificated Salaries	551,595.00	617,954.00	617,954.00	617,954.00	617,954.00	617,954.00		6,495,359.00
Classified Salaries	143,278.00	155,323.00	155,323.00	155,323.00	155,323.00	155,323.00		1,778,447.00
Employee Benefits	173,052.00	173,930.00	173,930.00	173,930.00	173,930.00	173,930.00		2,016,265.00
Books, Supplies and Services	88,401.00	165,835.00	165,835.00	165,835.00	165,835.00	165,835.00		1,750,973.00
Capital Outlay		0.00	0.00	0.00	0.00	0.00		2,332.00
Other Outgo		378,564.00		230,336.00		174,477.00		804,995.00
Interfund Transfers Out	70,554.00			15,038.00		0.00		120,869.00
All Other Financing Uses								0.00
Other Disbursements/								
Non Expenditures								
TOTAL DISBURSEMENTS	1,026,880.00	1,491,606.00	1,113,042.00	1,358,416.00	1,113,042.00	1,287,519.00	0.00	12,969,240.00
D. PRIOR YEAR TRANSACTIONS								
Accounts Receivable	568,276.00	522,061.00	176,544.00	483,748.00	77,544.00	77,544.00		3,690,423.61
Accounts Payable	350,687.00	512,205.00	172,941.00	480,145.00	73,941.00	73,940.00		2,766,415.00
TOTAL PRIOR YEAR TRANSACTIONS	217,589.00	9,856.00	3,603.00	3,603.00	3,603.00	3,604.00	0.00	924,008.61
E. NET INCREASE/DECREASE (B - C + D)	(469,576.00)	(1,217,241.00)	(513,763.00)	286,331.00	(488,228.00)	(790,380.00)	1,563,166.00	520,368.61
F. ENDING CASH (A + E)	2,783,810.61	1,566,569.61	1,052,806.61	1,339,137.61	850,909.61	60,529.61		1,623,695.61
G. ENDING CASH, PLUS ACCRUALS								

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	8,361,983.00	-0.34%	8,333,781.54	1.68%	8,473,580.65
2. Federal Revenues	8100-8299	1,275,329.10	-27.39%	926,047.00	-11.58%	818,845.00
3. Other State Revenues	8300-8599	1,767,266.56	-4.29%	1,691,463.00	1.10%	1,710,081.00
4. Other Local Revenues	8600-8799	370,908.72	-10.11%	333,406.00	1.09%	337,053.00
5. Other Financing Sources	8900-8999	560,519.00	30.85%	733,431.00	-81.94%	132,492.00
6. Total (Sum lines A1 thru A5)		12,336,006.01	-2.58%	12,018,128.54	-4.54%	11,472,051.65
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				6,457,554.00		6,126,644.00
b. Step & Column Adjustment				64,566.00		44,891.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(395,476.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,457,554.00	-5.12%	6,126,644.00	0.73%	6,171,535.00
2. Classified Salaries						
a. Base Salaries				1,779,046.00		1,431,036.00
b. Step & Column Adjustment				17,790.00		10,927.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(365,800.00)		(46,033.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,779,046.00	-19.56%	1,431,036.00	-2.45%	1,395,930.00
3. Employee Benefits	3000-3999	2,016,632.00	-8.80%	1,839,103.00	-2.31%	1,796,670.00
4. Books and Supplies	4000-4999	951,711.01	-46.52%	509,021.00	-5.46%	481,249.00
5. Services and Other Operating Expenditures	5000-5999	1,288,317.45	-0.40%	1,283,181.00	-1.69%	1,261,433.00
6. Capital Outlay	6000-6999	2,331.93	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	840,696.00	-2.57%	819,078.00	4.74%	857,931.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(35,702.00)	-18.85%	(28,972.00)	0.00%	(28,972.00)
9. Other Financing Uses	7600-7699	120,869.00	6.84%	129,139.00	0.00%	129,139.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		13,421,455.39	-9.78%	12,108,230.00	-0.36%	12,064,915.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,085,449.38)		(90,101.46)		(592,863.35)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,325,844.96		240,395.58		150,294.12
2. Ending Fund Balance (Sum lines C and D1)		240,395.58		150,294.12		(442,569.23)
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	35,979.40		8,385.00		8,385.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	200,393.10		111,351.10		19,129.10
d. Undesignated/Unappropriated Balance	9790	4,023.45		30,558.02		(470,083.33)
e. Total Components of Ending Fund Balance		240,395.58		150,294.12		(442,569.23)
(Line D3e must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	4,023.45		30,558.02		(470,083.33)
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	150,000.00		131,432.09		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		154,023.45		161,990.11		(470,083.33)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		1.15%		1.34%		-3.90%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		1,610.43		1,602.32		1,605.62
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		13,421,455.39		12,108,230.00		12,064,915.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		13,421,455.39		12,108,230.00		12,064,915.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		402,643.66		363,246.90		361,947.45
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		402,643.66		363,246.90		361,947.45
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		NO		NO

2009-10 SECOND INTERIM MULTI YEAR ASSUMPTIONS

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

For both unrestricted and restricted, we have created QSS models for both 2010/11 and 2011/12 for projection purposes. The models are used as the basis for multiyear 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 resulting in our 2010/11 model becoming the Adopted budget for Willows Unified School District for fiscal year 2010/11.

REVENUES:

Revenue Limit (8010-8099): Projected year totals for 2009/10 include the onetime cut in funding of \$252.83 per ADA. 2010/11 and 2011/12 reflect the proposed ongoing \$201 cut per ADA. This results in a loss of revenue by approximately \$326,000 for 2010/11. Cola for 2010/11 is projected at negative .38% and a positive of 1.80% for 2011/12. We continue to have a deficit factor of 18.355%. 2009/10 projected funded ADA is 1,636.20 as compared to 1,669.08 at First Interim (including Community Day School (CDS) and special education). 2010/11 projected is 1,621.73 and for 2011/12, 1,618.43 assuming continued declining enrollment. The trend indicates a slow decline however 2009/10 reflected a significant decline and we need to anticipate the possibility of further significant decline in light of the local economy.

Federal Revenues (8100-8299): 2009/10 projected budget includes carryover (deferred revenue and unappropriated ending balance from prior year) whereas 2010/11 and 2011/12 accounts only for current year estimates except for ARRA Title I funding which we have budgeted within 2010/11. 2011/12 does not reflect any ARRA funding.

State Revenues (8300-8599): 2009/10 projected budget includes carryover (deferred revenue and unappropriated ending balance from prior year) whereas 2010/11 and 2011/12 accounts only for current year estimates. There have also been reductions due to the negative cola to most state programs resulting in less revenue in multi year along with those based on ADA a reduction in revenues.

Local Revenues (8600-8799): ROP funding reduced in multi year to reflect what we will be receiving in 2009/10. 2009/10 Projected budget is overstated at this time and needs to be reduced to the current funding level. We will need to reevaluate as actuals come in to determine if budget is over or understated for all local revenues in future years.

Other Financing Sources (8900-8999): 2010/11 increases by the amount needed from both fund 17 \$517,905 (special reserve) and fund 20 (post retirement) \$214,967 for one time only funding transfers to balance the budget. 2011/12 reduces the amount available of \$131,432 from fund 17 (special reserve) to balance as much of the budget as we can. Both funds will be fully depleted if moved into general fund and not available for future budget uncertainties, DEU or cash flow reserve.

EXPENDITURES:

Certificated & Classified Salary & Employee Benefits (objects 1000-3999): 2009/10 salaries and fringe were updated based on position control (outside of financial system). 2010/11 and 2011/12 accounted for an estimated 1% increase due to step and column. Classified and certificated salaries between unrestricted and restricted have been shifted in 2009/10 due to ARRA stabilization funding which will be gone in 2010/11. Therefore some restricted salaries revert back to unrestricted. Other adjustments for both certificated and classified are reflective of the 2/11/10 Board approved cut list from our recovery plan (attached). Also included in multi year is the continued decrease in work days and step increase freeze for management and confidential staff which began in January 2010 to help decrease costs in current year. For 2011/12 when ARRA Title I funding has been depleted, further reduction in workforce will be necessary. Multiyear assumes it will be in classified, however it has yet to be determined how Title I program will look in the future.

Books and Supplies & Services and Other Operating Expenditures (4000-5999): 2009/10 reflects carryover and the multiyear reflect current year with the exception of planned usage of carryover for instructional materials purchases under restricted resource codes. There have been slight revisions to various categoricals to realign to current year awards. Because of the current economic environment we continue to be on a spending freeze except for essential and emergency expenditures. This will hold true within the multiyear until the state starts funding schools.

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

Other Outgo (7100-7299; 7400-7499): 2011/12 special education excess cost payable to GCOE will increase due to the onetime utilization of ARRA IDEA funding being exhausted after 2010/11. Debt costs will be finished in early 2010/11.

Indirect (7310-7350): The 2009/10 rate is at 5.6% and for 2010/11 will increase to 8.6%. Indirect for cafeteria remains at 4.52%.

Other Financing Uses (7600-7699): There is a slight increased contribution to cafeteria fund.

FUND BALANCE:

Components of Ending Fund Balance (9700-9799): Fund balance reserves objects 9710-9740 in unrestricted, object 9712 – Reserve for Stores, due to elimination of the warehouse function, the inventory is being depleted and anticipate 2009/10 to be the last year of reserving for stores. Remaining amount for multiyear is for cash in other banks to account for revolving and clearing accounts.

Object 9780, other designations have been established to set aside for CAHSEE, instructional materials and restricted lottery for instructional materials to ensure we can provide those supplies and/or services

in 2010/11 and 2011/12 from prior year balances. In the multiyear, it reflects this funding being depleted. The remaining balance is allocated to CAHSEE that can be used beyond 2011/12.

Object 9770, designation for economic uncertainties at this time is zero; however object 9790 is available to contribute towards our requirement.

THE FUTURE:

The state budget continues to deteriorate since the Governor's January proposal. The proposed budget assumes a light up-tick in the economy and state revenues. Both the state and national employment markets indicate that job losses continue, with California bearing a disproportionate share of the loss (SSC fiscal report published 1/29/10). Further SSC indicates the January proposal may be the best we get and with the downside being further education cuts in the May revision or in the final Budget package. We may be facing far more than the proposed \$201 per ADA cut in particular if the Federal government doesn't provide financial relief, weakening economy/revenues, and/or addressing the cuts proposed to other state funded programs are not realized based on the Governor's proposed budget. It is anticipated 2010-11 will be far worse than what districts have had to deal with in this fiscal year. "For 2010-11 and beyond, the one-time dollars have been largely expended, but the ongoing loss of state funds persists" per School Services of California article published January 15, 2010.

We will have a difficult time meeting our operational expenditures and DEU for 2010/11 if there are any increases in deficit and/or revenue limit reductions per ADA, as we are barely making strides to restoring our DEU to 3% by 2011-12 (at 1.34% including fund 17). We do not meet our operational expenditures or DEU in 2011/12 and will have exhausted all available discretionary funds (fund 17 & 20).

To meet 2010-11 operational expenditures for general fund and meet DEU (via fund 17), assuming no end of year cuts or further deficits for the current and subsequent years, we need to reduce our operational budget by approximately \$1.6 million. That reduction would only take us through 2011/12 based on current assumptions with no additional revenue reductions. However based on projected for 2012/13, we would have a negative operational budget and have to make further reductions.

CUT LIST/REVENUE ENHANCEMENT LIST FOR 2009-10

Rating	2009-10 RECOMMENDATIONS	GOAL:	COST SAVINGS TO GENERAL BUDGET	COST SAVINGS TO CATEGORICALS	Total Savings Unrestricted & Restricted	CUMULATIVE SAVINGS	IMPACT ON DISTRICT PROGRAMMATIC	Plan of Action to address loss/reduction, etc.	OTHER:
			\$1,600,000.00						
1	Reduction to school calendar (five days) - All units = 2.7% reduction (negotiable)		\$250,000		\$250,000	\$250,000			
2	Salary Roll back 5% (All units) 1% = \$98,000 approximately (negotiable)		\$492,000		\$492,000	\$742,000			
3	MAA - WUTA redirect revenue to support deficit (2008-09 receipts) (Negotiable) *Class room supply support remains intact		\$146,000		\$146,000	\$906,659			
4	Intervention - eliminate non mandated K & First Grade (mostly 1st grade) includes prep time.		\$17,659		\$17,659	\$759,659			
5	Eliminate various programs (formerly SIP) - WLS beautification Stipend		\$1,000		\$1,000	\$760,659			
6	Eliminate Stipends WHS decathlon WLS Drama \$1,663.		\$1,663		\$1,663	\$908,322			*estimated assuming same level of participation
	TOTAL SAVINGS BEFORE NEGOTIATIONS 2009-10					\$908,322			
	TOTAL SAVINGS WITHOUT NEGOTIATIONS 2009-10					\$20,322			
Rating	2010-11 RECOMMENDATIONS		COST SAVINGS TO GENERAL BUDGET	COST SAVINGS TO CATEGORICALS	Total Savings Unrestricted & Restricted	CUMULATIVE SAVINGS	IMPACT ON DISTRICT PROGRAMMATIC	Plan of Action to address loss/reduction, etc.	OTHER:
1	Reduction to school calendar (five days) - All units = 2.7% reduction (negotiable)		\$250,000		\$250,000	\$250,000			
2	Salary Roll back 5% (All units) 1% = \$98,000 approximately (negotiable)		\$492,000		\$492,000	\$742,000			
3	Eliminate/Suspend PE at Murdock (must be negotiated)		\$84,668		\$84,668	\$826,668			
4	Eliminate/Suspend Music at Murdock (must be negotiated)		\$83,249		\$83,249	\$909,917			
5	MAA - WUTA redirect revenue to support deficit (2009-10 Receipts) (Negotiable) *Class room support remains intact		\$146,000		\$146,000	\$1,055,917			
6	PAR (PEER) funding carryover (negotiable)		\$37,976		\$37,976	\$1,093,893			*estimated assuming same level of participation
	TOTAL NEGOTIABLE FOR 2010-11					\$1,093,893			
7	Close down pool, but do not fill in, minimal mt.		\$25,200		\$25,200	\$25,200	Saving in cost = \$31,200, but loss of revenue for a net of \$25,200.		
8	Eliminate Clerical Aide II Position (only g/f portion)		\$7,347		\$7,347	\$32,547			WLS extra office support, cafeteria remains in tact
9	Eliminate Additional Summer Help Office		\$2,812		\$2,812	\$35,359			
10	Eliminate Instructional Aide I positions		\$45,550	\$163,401	\$208,951	\$244,310	Impact on class room and support?		can sweep to g/f (move more staff to RS 3010 & 7090)
11	Eliminate 1 temporary MES Kindergarten teacher/aide (connects with CDS closure in 2009-10)		\$93,462		\$93,462	\$337,772			
12	Community Day School - eliminate site(s): If eliminate by site save approximately @93,462 per site.		\$186,924		\$186,924	\$524,696	Assume no loss in ADA as all kids are mainstreamed. Where do mandatory expelled students go?		Tier III can net in funding for other educational purposes for non mandatory expelled. Mandatory still have to support.

Board Approved

Willows Unified School District
Budget Reduction Recommendation

2/17/2010

		\$18,415	\$18,415	\$543,111	Establish Clubs	
13	Eliminate Other Stipends (pep squad, yearbook, newspaper, flag team, academic decathlon, drama coach, choral director) at WHS and WIS. Other stipends are within Music/Ag/Athletics.	\$7,160	\$7,160	\$550,271	No major projects done on buildings and or sites, unless performed solely by existing mt. staff.	
14	Eliminate Additiona Summer Help Mt	\$12,000	\$12,000	\$562,271		
15	Reduce 1 crossing guards and reduce pay to minimum wage (\$8.00 vs \$10.77)	\$5,000	\$5,000	\$567,271		
16	Reduce the pay of Yard Duty Supervisors at MES and WIS (\$8.00 vs \$10.77)	\$0	\$0	\$567,271		Continually evaluate and will increase revenues based on actual receipts
17	Review Facility Use Charges	\$54,014	\$54,014	\$621,285		
18	Eliminate District Computer Tech Position	\$86,027	\$86,027	\$707,312	How do we support media centers?	
19	Reduce Media Specialist at WHS (hrs & days-3.9): Eliminate Media Specialist at MES; Maintain WIS as is (3.9)	\$33,865	\$33,865	\$741,177	Duties Reassigned, delay in payments, and less time for support to sites and other duties.	
20	District Office Staff Reduction - acct. clerk to half time	\$102,861	\$102,861	\$965,276		
21	Eliminate all but 1 counselor at WHS (eliminate 2.6 FTE)	\$133,145	\$133,145	\$1,098,420	Retain only ROP supported programs, however address any that are resulting in G/F encroachment. G/F programs - Loss of ADA? 19 breakeven	Possibly loss of AG incentive grant = \$12,000 per year for teacher improvement and operational expenditures.
22	Reduce/Eliminate Agriculture programs (including any ROP classes that result in G/F encroachment)	\$26,426	\$26,426	\$1,124,846		
23	Reduce Nurse Aide position (3.9 hrs 193 days)	\$0	\$181,211	\$1,306,057		
24	Eliminate Instructional Aide II positions	\$151,157	\$151,157	\$1,457,214	Impact on HS to assume added students, mainstream/IS: What about CDS at this site? Move to HS?	Students transfer to IS/mainstream, assume add 1/2 teacher to IS, eliminate 1 Secretary, II position
25	Eliminate WCHS-transfer to independent study/mainstream; Eliminate one full time teacher and one Secretary II position.	\$98,368	\$98,368	\$1,555,582	Duties eliminated, redirected and to whom?	Potential CAP of 10% issue for independent study.
26	Site Secretary I (3 positions) Reduce to 3.9/228 days					
27						
28	Eliminate 1-2 Vice Principal positions (amount based on two) Eliminate WHS Sports (by sport: (stipends only) : Football \$15,300; volleyball \$5,121; Girl's tennis \$2,561; basketball \$10,901; wrestling \$4,170; soccer \$5,690; Boy's tennis \$2,561; softball \$10,542; baseball \$5,121; track \$5,690; (difference equals other misc operational costs.)	\$241,936	\$241,936	\$1,797,518	Duties must be reassigned, thus compensated, net savings? Less ability to address disciplinary issues.	How are they reassigned and to whom?
29	Eliminate Music programs WIS	\$84,269	\$84,269	\$1,881,787	District may lose ADA for those that choose to attend another school to play sports. If lost 16 ADA, breakeven.	
30	Eliminate Music programs WHS	\$36,774	\$36,774	\$1,918,561	If no Intermediate, no viable HS program	
	Total By G/f and Categorical (negotiable and non negotiable)	\$36,774	\$36,774	\$1,955,335	Loss in ADA due to loss of program? 8 breakeven.	
		\$2,583,378	\$465,850	\$3,049,228		

Rating	2011-12 RECOMMENDATIONS	COST SAVINGS TO GENERAL BUDGET	COST SAVINGS TO CATEGORICALS	Total Savings Unrestricted & Restricted	CUMULATIVE SAVINGS	IMPACT ON DISTRICT PROGRAMMATIC	Plan of Action to address loss/reduction, etc.	OTHER:
	TOTAL SAVINGS BEFORE NEGOTIATIONS 2010-11				\$3,049,228			
	TOTAL SAVINGS WITHOUT NEGOTIATIONS 2010-11				\$1,955,335			
	TOTAL SAVINGS BEFORE NEGOTIATIONS 2009/10 & 2010/11				\$3,957,550			
	TOTAL SAVINGS WITHOUT NEGOTIATIONS 2009/10 & 2010/11				\$1,975,657			
	1 Reduction to school calendar (five days) - All units = 2.7% reduction (negotiable)	\$250,000		\$250,000	\$250,000			
	2 Salary Roll back 5% (All units) 1% = \$98,000 approximately (negotiable)	\$492,000		\$492,000	\$742,000			
	3 MAA - WUTA redirect revenue to support deficit (2010-11 receipts) Negotiable *class room support remains intact.	\$146,000		\$146,000	\$888,000			*estimated assuming same level of participation
	4 Close a School	\$300,000		\$300,000	\$1,188,000			Which School and where do they attend?
	TOTAL SAVINGS BEFORE NEGOTIATIONS 2011-12:				\$1,188,000			
	TOTAL SAVINGS WITHOUT NEGOTIATIONS 2011-12:				\$300,000			
	TOTAL SAVINGS BEFORE NEGOTIATIONS 2009/10 & 2010/11 & 2011/12				\$5,145,550			
	TOTAL SAVINGS WITHOUT NEGOTIATIONS 2009/10 & 2010/11 & 2011/12				\$2,275,657			
	→ ADDITIONAL REDUCTIONS/SAVINGS FOR FUTURE YEARS							
	Increase ADA	\$20,000						
	Reduce Absenteeism & Sub Costs	\$20,000						
	Review Special Ed Programs	?						
	Expand Odysey to Include Dropouts/Adults	?						
	Reduce retiree benefit costs/up to \$5,000/retired employee	?						

Second Interim Multi Year 2009/10 through 2011/12
Significant Changes - Evaluation in Greater Detail, Primarily for Oversight

<u>Unrestricted</u>		<u>Unrestricted</u>		<u>Unrestricted</u>	
Supplies				Other Financing Uses	76xx
2009/10 Adopted	4xxx	Operating Expenditures	5xxx	2009/10 Adopted	
Carryover for PAR and OPP	\$ 215,226.00	Appropriate for ARRA	\$ 558,839.00	Def Mt match not via G/F	\$ 207,774.00
Other Misc Minor Changes	\$ 51,692.00	Communication (offset by Erate)	\$ 497,984.00	Cafeteria Contribution decreased	\$ (66,667.00)
	\$ (4,768.00) -2.2%	Key Govt. Lease	\$ 49,500.00		\$ (20,238.00) -32.1%
		Other Misc Minor Changes	\$ 4,300.00		
			\$ 4,866.11 0.9%		
2009/10 Projected Budget	\$ 262,150.00	2009/10 Projected Budget	\$ 1,115,489.11	2009/10 Projected Budget	\$ 120,869.00
No Carryover from PAR and OPP	\$ (51,692.00)	Microsoft License	\$ 25,000.00	Cafeteria Contribution	\$ 8,508.00 7.0%
PAR site allocation	\$ (20,830.00)	Actuarial Due	\$ 4,550.00		
Other Misc Minor Changes	\$ (5,179.00) -2.0%	Loss of one time ARRA	\$ 56,171.00		
		Other Misc Minor Changes	\$ (1,320.11) -0.1%		
2010/11 (Model 10 Budget)	\$ 184,449.00	2010/11 (Model 10 Budget)	\$ 1,199,890.00	2010/11 (Model 10 Budget)	\$ 129,377.00
Other Misc Minor Changes	\$ 111.00	Other Misc Minor Changes	\$ (628.00)		
2011/12 (Model 11 Budget)	\$ 184,560.00	2011/12 (Model 11 Budget)	\$ 1,199,262.00	2011/12 (Model 11 Budget)	\$ 129,377.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	8,188,265.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,416.04	-0.37%	6,392.04	1.80%	6,507.04
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		1,636.20	-0.88%	1,621.73	-0.20%	1,618.43
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		10,497,924.65	-1.26%	10,366,163.03	1.59%	10,531,188.75
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		290,211.00	-0.63%	288,397.00	2.25%	294,881.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		10,788,135.65	-1.24%	10,654,560.03	1.61%	10,826,069.75
f. Deficit Factor (Form RLI, line 16)		0.81645	0.00%	0.81645	0.00%	0.81645
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		8,807,973.35	-1.24%	8,698,915.54	1.61%	8,838,944.65
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(173,718.00)	-36.45%	(110,404.00)	3.54%	(114,307.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(445,990.72)	-18.13%	(365,134.00)	0.06%	(365,364.00)
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		8,188,264.63	0.43%	8,223,377.54	1.65%	8,359,273.65
2. Federal Revenues	8100-8299	109,516.00	-37.45%	68,501.00	0.00%	68,501.00
3. Other State Revenues	8300-8599	1,261,426.00	-1.01%	1,248,664.00	1.28%	1,264,672.00
4. Other Local Revenues	8600-8799	368,508.72	-10.18%	331,006.00	1.10%	334,653.00
5. Other Financing Sources	8900-8999	(621,757.43)	-25.06%	(465,923.00)	137.15%	(1,104,954.00)
6. Total (Sum lines A1k thru A5)		9,305,957.92	1.07%	9,405,625.54	-5.14%	8,922,145.65
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				5,515,404.00		5,486,475.00
b. Step & Column Adjustment				55,154.00		41,193.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(84,083.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,515,404.00	-0.52%	5,486,475.00	0.75%	5,527,668.00
2. Classified Salaries						
a. Base Salaries				1,106,120.00		1,034,050.00
b. Step & Column Adjustment				11,061.00		6,958.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(83,131.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,106,120.00	-6.52%	1,034,050.00	0.67%	1,041,008.00
3. Employee Benefits	3000-3999	1,570,319.00	-3.85%	1,509,812.00	-0.91%	1,496,050.00
4. Books and Supplies	4000-4999	262,150.14	-29.64%	184,449.00	0.06%	184,560.00
5. Services and Other Operating Expenditures	5000-5999	1,115,489.11	7.57%	1,199,890.00	-0.05%	1,199,262.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	21,618.00	-100.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(178,229.00)	-10.93%	(158,748.00)	-2.42%	(154,900.00)
9. Other Financing Uses	7600-7699	120,869.00	6.84%	129,139.00	0.00%	129,139.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,512,122.25	-1.11%	9,406,685.00	0.17%	9,422,787.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(206,164.33)		(1,059.46)		(500,641.35)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		246,166.81		40,002.48		38,943.02
2. Ending Fund Balance (Sum lines C and D1)		40,002.48		38,943.02		(461,698.33)
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	35,979.40		8,385.00		8,385.00
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	4,023.45		30,558.02		(470,083.33)
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		40,002.85		38,943.02		(461,698.33)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	4,023.45		30,558.02		(470,083.33)
If GL data does not exist, key enter lines E2a and E2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	150,000.00		131,432.09		0.00
b. Undesignated/Unappropriated Amount	9790	0.00				
3. Total Available Reserves (Sum lines E1 thru E2b)		154,023.45		161,990.11		(470,083.33)

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.

For all adjustments, see narrative along with attached 2/11/2010 Board approved cut list.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	173,718.00	-36.45%	110,404.00	3.54%	114,307.00
2. Federal Revenues	8100-8299	1,165,813.10	-26.44%	857,546.00	-12.50%	750,344.00
3. Other State Revenues	8300-8599	505,840.56	-12.46%	442,799.00	0.59%	445,409.00
4. Other Local Revenues	8600-8799	2,400.00	0.00%	2,400.00	0.00%	2,400.00
5. Other Financing Sources	8900-8999	1,182,276.43	1.44%	1,199,354.00	3.18%	1,237,446.00
6. Total (Sum lines A1 thru A5)		3,030,048.09	-13.78%	2,612,503.00	-2.40%	2,549,906.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				942,150.00		640,169.00
b. Step & Column Adjustment				9,412.00		3,698.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(311,393.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	942,150.00	-32.05%	640,169.00	0.58%	643,867.00
2. Classified Salaries						
a. Base Salaries				672,926.00		396,986.00
b. Step & Column Adjustment				6,729.00		3,969.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(282,669.00)		(46,033.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	672,926.00	-41.01%	396,986.00	-10.60%	354,922.00
3. Employee Benefits	3000-3999	446,313.00	-26.22%	329,291.00	-8.71%	300,620.00
4. Books and Supplies	4000-4999	689,560.87	-52.93%	324,572.00	-8.59%	296,689.00
5. Services and Other Operating Expenditures	5000-5999	172,828.34	-51.81%	83,291.00	-25.36%	62,171.00
6. Capital Outlay	6000-6999	2,331.93	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	840,696.00	-5.14%	797,460.00	7.58%	857,931.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	142,527.00	-8.95%	129,776.00	-2.97%	125,928.00
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,909,333.14	-30.89%	2,701,545.00	-2.20%	2,642,128.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(879,285.05)		(89,042.00)		(92,222.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,079,678.15		200,393.10		111,351.10
2. Ending Fund Balance (Sum lines C and D1)		200,393.10		111,351.10		19,129.10
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	200,393.10		111,351.10		19,129.10
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance		200,393.10		111,351.10		19,129.10
(Line D3e must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						

F. ASSUMPTIONS

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

See Narrative and Board approved cut list for further detail.

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	404,496.00	-3.15%	391,769.00	0.29%	392,909.00
3. Other State Revenues	8300-8599	37,695.00	0.00%	37,695.00	0.00%	37,695.00
4. Other Local Revenues	8600-8799	150,876.00	0.00%	150,876.00	0.00%	150,876.00
5. Other Financing Sources	8900-8999	120,869.00	6.84%	129,139.00	0.00%	129,139.00
6. Total (Sum lines A1 thru A5)		713,936.00	-0.62%	709,479.00	0.16%	710,619.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	265,215.00	-0.70%	263,366.00	0.31%	264,192.00
3. Employee Benefits	3000-3999	126,636.00	0.13%	126,805.00	0.25%	127,119.00
4. Books and Supplies	4000-4999	281,511.00	0.00%	281,511.00	0.00%	281,511.00
5. Services and Other Operating Expenditures	5000-5999	7,552.00	16.86%	8,825.00	0.00%	8,825.00
6. Capital Outlay	6000-6999	17,405.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	35,702.00	-18.85%	28,972.00	0.00%	28,972.00
9. Other Financing Uses	7600-7699	21,876.00	-100.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		755,897.00	-6.14%	709,479.00	0.16%	710,619.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(41,961.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	54,182.11		12,221.11		12,221.11
2. Ending Fund Balance (Sum lines C and D1)		12,221.11		12,221.11		12,221.11
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	12,220.89				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.22		12,221.11		12,221.11
e. Total Components of Ending Fund Balance		12,221.11		12,221.11		12,221.11
(Line D3e must agree with Line D2)						
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	61,542.00	0.00%	61,542.00	0.00%	61,542.00
4. Other Local Revenues	8600-8799	500.00	0.00%	500.00	-50.00%	250.00
5. Other Financing Sources	8900-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5)		62,042.00	0.00%	62,042.00	-0.40%	61,792.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	22,550.00	-29.05%	16,000.00	0.00%	16,000.00
5. Services and Other Operating Expenditures	5000-5999	43,045.00	6.96%	46,042.00	-0.54%	45,792.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		65,595.00	-5.42%	62,042.00	-0.40%	61,792.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,553.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	179,487.91		175,934.91		175,934.91
2. Ending Fund Balance (Sum lines C and D1)		175,934.91		175,934.91		175,934.91
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	175,934.91		175,934.91		175,934.91
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance		175,934.91		175,934.91		175,934.91
(Line D3e must agree with Line D2)						
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	5,797.00	-56.87%	2,500.00	-80.00%	500.00
5. Other Financing Sources	8900-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5)		5,797.00	-56.87%	2,500.00	-80.00%	500.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses	7600-7699	538,083.00	-3.75%	517,905.00	-74.53%	131,932.09
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		538,083.00	-3.75%	517,905.00	-74.53%	131,932.09
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(532,286.00)		(515,405.00)		(131,432.09)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	1,179,123.09		646,837.09		131,432.09
2. Ending Fund Balance (Sum lines C and D1)		646,837.09		131,432.09		0.00
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	150,000.00		131,432.09		
c. Fund Balance Designations	9775, 9780	496,837.09		0.00		
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		646,837.09		131,432.09		0.00
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	167.00	0.00%	167.00	-100.00%	0.00
5. Other Financing Sources	8900-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5)		167.00	0.00%	167.00	-100.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses	7600-7699	0.00	0.00%	214,966.67	-100.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	214,966.67	-100.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		167.00		(214,799.67)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	214,632.67		214,799.67		0.00
2. Ending Fund Balance (Sum lines C and D1)		214,799.67		0.00		0.00
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	214,799.67				
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		214,799.67		0.00		0.00
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,155.04	6,155.04	6,155.04
2. Inflation Increase	0041	261.00	261.00	261.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,416.04	6,416.04	6,416.04
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,416.04	6,416.04	6,416.04
b. Revenue Limit ADA	0033	1,667.21	1,636.20	1,636.20
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	10,696,886.05	10,497,924.65	10,497,924.65
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	151,340.00	160,950.00	160,950.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	130,414.00	129,261.00	129,261.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	10,978,640.05	10,788,135.65	10,788,135.65
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.82033	0.81645	0.81645
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	9,006,107.79	8,807,973.35	8,807,973.35
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	24,155.00	24,144.00	24,144.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	41,840.00	39,503.00	39,503.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(17,685.00)	(15,359.00)	(15,359.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	8,988,422.79	8,792,614.35	8,792,614.35

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	3,630,718.00	3,478,952.00	3,478,952.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	66,375.00	63,480.00	63,480.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	3,564,343.00	3,415,472.00	3,415,472.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	5,424,079.79	5,377,142.35	5,377,142.35
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	198,128.00	63,756.00	63,756.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	(406,378.72)	(406,378.72)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(198,128.00)	(470,134.72)	(470,134.72)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	5,225,951.79	4,907,007.63	4,907,007.63

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	21,613.00	21,613.00	21,613.00
44. California High School Exit Exam	9002	63,458.00	63,458.00	63,458.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	39,430.00	39,430.00	39,430.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	9007	198,608.00	198,608.00	198,608.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2009-10)	1,669.08	1,636.20	-2.0%	Met
1st Subsequent Year (2010-11)	1,668.99	1,621.73	-2.8%	Not Met
2nd Subsequent Year (2011-12)	1,667.41	1,618.43	-2.9%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment, thus ADA has reduced in the current year such that we have had to revise and update our projections for the out years to reflect loss in ADA.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2009-10)	1,697	1,719	1.3%	Met
1st Subsequent Year (2010-11)	1,687	1,714	1.6%	Met
2nd Subsequent Year (2011-12)	1,695	1,717	1.3%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

using projected CBEDS for current year.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2006-07)	1,646	1,766	93.2%
Second Prior Year (2007-08)	1,641	1,728	95.0%
First Prior Year (2008-09)	1,628	1,710	95.2%
	Historical Average Ratio:		94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2009-10)	1,610	1,719	93.7%	Met
1st Subsequent Year (2010-11)	1,602	1,714	93.5%	Met
2nd Subsequent Year (2011-12)	1,606	1,717	93.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, item 4A)	Second Interim Projected Year Totals		
	Current Year (2009-10)	8,567,317.00		
1st Subsequent Year (2010-11)	8,975,252.00	8,376,076.00	-6.7%	Not Met
2nd Subsequent Year (2011-12)	8,966,772.00	8,515,707.00	-5.0%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Current year: Due to drop in ADA we have had to revert back to prior year funding vs. current year which included the first year of special education day class shift and we had adjusted RL to include this additional ADA. Out years reflect continued declining enrollment, however the biggest change is the on going loss of RL revenue per ADA proposed by the Governor's January budget.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2006-07)	9,332,375.07	10,628,504.40	87.8%
Second Prior Year (2007-08)	9,795,601.88	11,057,313.83	88.6%
First Prior Year (2008-09)	9,319,984.36	10,798,535.87	86.3%
	Historical Average Ratio:		87.6%

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.6% to 90.6%	84.6% to 90.6%	84.6% to 90.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2009-10)	8,191,843.00	9,391,253.25	87.2%	Met
1st Subsequent Year (2010-11)	8,030,337.00	9,277,546.00	86.6%	Met
2nd Subsequent Year (2011-12)	8,064,726.00	9,293,648.00	86.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2009-10)	1,162,696.10	1,275,329.10	9.7%	Yes
1st Subsequent Year (2010-11)	921,844.00	926,047.00	0.5%	No
2nd Subsequent Year (2011-12)	793,818.00	818,845.00	3.2%	No

Explanation:
(required if Yes)

Slight adjustment due to realignment of ARRA funding and MAA.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2009-10)	1,810,992.56	1,767,266.56	-2.4%	No
1st Subsequent Year (2010-11)	1,783,632.00	1,691,463.00	-5.2%	Yes
2nd Subsequent Year (2011-12)	1,795,679.00	1,710,081.00	-4.8%	No

Explanation:
(required if Yes)

1st interim reflected a COLA whereas the COLA has decreased resulting in about a 1% reduction from earlier projections. We also continually update revenues based on apportionment information.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2009-10)	447,638.72	370,908.72	-17.1%	Yes
1st Subsequent Year (2010-11)	431,469.00	333,406.00	-22.7%	Yes
2nd Subsequent Year (2011-12)	433,604.00	337,053.00	-22.3%	Yes

Explanation:
(required if Yes)

Local revenues have been revised in all three years to reflect a tremendous loss in interest income, along with reduction in ROP funding. This year we are facing an encroachment in ROP by one to two classes and will need to either support the encroachment or reduce classes for the out years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2009-10)	981,905.01	951,711.01	-3.1%	No
1st Subsequent Year (2010-11)	443,904.00	509,021.00	14.7%	Yes
2nd Subsequent Year (2011-12)	443,374.00	481,249.00	8.5%	Yes

Explanation:
(required if Yes)

Out years reflect an increase within categoricals.

Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2009-10)	1,280,800.45	1,288,317.45	0.6%	No
1st Subsequent Year (2010-11)	1,252,895.00	1,283,181.00	2.4%	No
2nd Subsequent Year (2011-12)	1,232,895.00	1,261,433.00	2.3%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2009-10)	3,421,327.38	3,413,504.38	-0.2%	Met
1st Subsequent Year (2010-11)	3,136,945.00	2,950,916.00	-5.9%	Not Met
2nd Subsequent Year (2011-12)	3,023,101.00	2,865,979.00	-5.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2009-10)	2,262,705.46	2,240,028.46	-1.0%	Met
1st Subsequent Year (2010-11)	1,696,799.00	1,792,202.00	5.6%	Not Met
2nd Subsequent Year (2011-12)	1,676,269.00	1,742,682.00	4.0%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Slight adjustment due to realignment of ARRA funding and MAA.

Explanation:

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

1st interim reflected a COLA whereas the COLA has decreased resulting in about a 1% reduction from earlier projections. We also continually update revenues based on apportionment information.

Explanation:

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

Local revenues have been revised in all three years to reflect a tremendous loss in interest income, along with reduction in ROP funding. This year we are facing an encroachment in ROP by one to two classes and will need to either support the encroachment or reduce classes for the out years.

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

Explanation:

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

Out years reflect an increase within categoricals.

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	127,558.21	314,813.00	Met
2. Budget Adoption Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 2)		314,813.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Available Reserves Percentage (Criterion 10C, Line 7)	1.2%	1.3%	-3.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	0.4%	0.4%	-1.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2009-10)	(206,163.96)	9,512,122.25	2.2%	Not Met
1st Subsequent Year (2010-11)	(1,059.46)	9,406,685.00	0.0%	Met
2nd Subsequent Year (2011-12)	(500,641.35)	9,422,787.00	5.3%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Current year includes prior year appropriated and needed to cover current year projected costs. 2010-11 and 2011-12 will have exhausted all fund 17 and 20 resources and still not be able to meet our general fund fiscal obligations without further cuts in 2010-11 and 2011-12.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2009-10)		240,395.95	Met
1st Subsequent Year (2010-11)		150,294.12	Met
2nd Subsequent Year (2011-12)		(442,569.23)	Not Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

- 1a. STANDARD NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation:
(required if NOT met)

Same as above, we will be unable to meet our financial obligations without further cuts current year and out years.

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2009-10)		60,529.61	Met

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

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

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

Explanation:
(required if NOT met)

Cash is projected to be positive in general fund as of June 30, 2010. This figure can be much higher if assumptions are not met. Those assumptions are the payment of MAA quarters 1-2 and our past practice of not spending fully categorical supplies and operational budget. If these assumptions do not come about we could be as high as \$638,543. This negative carries into Aug/Sept 2010 when there are further deferrals. If negative we will need to depend on other funds to carry the cash shortfall in general fund.

10. CRITERION: Reserves

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

Percentage Level	District ADA	
5% or \$58,000 (greater of)	0	to 300
4% or \$58,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B)	1,610	1,602	1,606
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

- b. Special Education Pass-through Funds
(Fund 01, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	13,421,455.39	12,108,230.00	12,064,915.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	13,421,455.39	12,108,230.00	12,064,915.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	402,643.66	363,246.90	361,947.45
6. Reserve Standard - by Amount (\$58,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	402,643.66	363,246.90	361,947.45

10C. Calculating the District's Available Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	0.00		
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	4,023.45	30,558.02	(470,083.33)
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	150,000.00	131,432.09	0.00
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00		
6. District's Available Reserves Amount (Sum lines 1 thru 5)	154,023.45	161,990.11	(470,083.33)
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	1.15%	1.34%	-3.90%
District's Reserve Standard (Section 10B, Line 7):	402,643.66	363,246.90	361,947.45
Status:	Not Met	Not Met	Not Met

10D. Comparison of District Reserves to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

Current year we can be at 1%, 2010-11 we are to make an effort to restore 3% by 2011-12. Our restoration for 2010-11 is only a slight increase and we do not meet our 3% obligation for 2011-12 and we will have exhausted all of fund 17 and 20, the only two sources of reserve we can use to cover this requirement.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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:

ARRA Stabilization funding will be exhausted this year and Title I will be exhausted in 2010-11. Both result in further cuts to staff/programs and/or reductions in other costs to realign due to loss of this one time funding. Additionally, by 2010-11 ARRA IDEA funding via GCOE SELPA will be exhausted resulting in an increase in excess costs.

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

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 are built into the budget. MAA only enough to cover operational costs. We budget for the revenues when we actually take receipt of the funds.

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2009-10)	(1,304,580.43)	(1,310,477.43)	0.5%	5,897.00	Met
1st Subsequent Year (2010-11)	(1,482,271.00)	(1,309,528.00)	-11.7%	(172,743.00)	Not Met
2nd Subsequent Year (2011-12)	(1,525,746.00)	(1,347,620.00)	-11.7%	(178,126.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2009-10)	196,503.00	120,869.00	-38.5%	(75,634.00)	Not Met
1st Subsequent Year (2010-11)	189,773.00	129,139.00	-32.0%	(60,634.00)	Not Met
2nd Subsequent Year (2011-12)	189,773.00	129,139.00	-32.0%	(60,634.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2009-10)	560,519.00	560,519.00	0.0%	0.00	Met
1st Subsequent Year (2010-11)	733,431.00	733,431.00	0.0%	0.00	Met
2nd Subsequent Year (2011-12)	298,680.00	132,492.00	-55.6%	(166,188.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation: Greatest change is the elimination in community day schools therefore not contributing to restricted resource where we currently track those expenditures.
(required if NOT met)

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

Explanation: We account for deferred mt via fund 14 rs 0205 vs. general fund and then subsequently transferred to another fund. Contribution to cafeteria reduced after budget was realigned due to increased other revenues.
(required if NOT met)

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

Explanation:
(required if NOT met)

2011-12 included deferred mt being accounted for in fund 17 and then subsequently being utilized to fund general fund. However since then we can account for directly in fund 14, deferred mt where it belongs without the restriction is carried in the past.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2009
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	fund 01, object 8011	fund 01 objects 7438 & 7439	79,940
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	5	Fund 01, object 8011	object 5890	945,470
State School Building Loans				
Compensated Absences	n/a		fund 01 and 13 via salary object codes	56,000

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

Type of Commitment (continued)	Prior Year (2008-09) Annual Payment (P & I)	Current Year (2009-10) Annual Payment (P & I)	1st Subsequent Year (2010-11) Annual Payment (P & I)	2nd Subsequent Year (2011-12) Annual Payment (P & I)
Capital Leases	43,308	40,799	21,204	21,204
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	0	189,094	189,094	189,094
State School Building Loans				
Compensated Absences	76,856	76,856	76,856	76,856

Other Long-term Commitments (continued):

Total Annual Payments:	120,164	306,749	287,154	287,154
Has total annual payment increased over prior year (2008-09)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

It is a result of adding our PARS to this document and it is funded from general fund via the saving from retirements without replacements.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	7,640,500.00	7,640,500.00
b. OPEB unfunded actuarial accrued liability (UAAL)	7,640,500.00	7,640,500.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jan 01, 2009	Jan 01, 2009

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)		
Current Year (2009-10)	495,200.00	495,200.00
1st Subsequent Year (2010-11)	495,200.00	495,200.00
2nd Subsequent Year (2011-12)	495,200.00	495,200.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2009-10)	549,369.00	548,446.00
1st Subsequent Year (2010-11)	514,485.00	507,224.00
2nd Subsequent Year (2011-12)	493,164.00	485,635.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2009-10)	549,352.00	548,446.00
1st Subsequent Year (2010-11)	514,485.00	507,224.00
2nd Subsequent Year (2011-12)	493,164.00	485,635.00
d. Number of retirees receiving OPEB benefits		
Current Year (2009-10)	50	51
1st Subsequent Year (2010-11)	47	49
2nd Subsequent Year (2011-12)	44	46

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2009-10)
 - 1st Subsequent Year (2010-11)
 - 2nd Subsequent Year (2011-12)

First Interim (Form 01CSI, Item S7B)	Second Interim

- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2009-10)
 - 1st Subsequent Year (2010-11)
 - 2nd Subsequent Year (2011-12)

4. Comments:

Golden State Risk Management

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions	88.0	71.8	66.2	66.2

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 64,627

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

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

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	0	0	0
3. Percent of H&W cost paid by employer	0%	0%	0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No

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

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	64,627	50,271	50,719
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

FTE: per the cut list, loss of 2.6 counselors and 3 teaching staff due to elimination of CDS and additional temporary kindergarten teacher.
Health and welfare increased by approximately 9% but all costs picked up by employee.

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?
If Yes, skip to section S8C.
If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-management) FTE positions	45.0	44.0	32.9	31.4

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

No

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

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

18,673

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

7. Amount included for any tentative salary increases

0	0	0
---	---	---

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	471,300	420,804	416,596
3. Percent of H&W cost paid by employer	69%	69%	69%
4. Percent projected change in H&W cost over prior year	9.0%	0.0%	0.0%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	18,673	12,061	11,718
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

Includes loss of staff due to approved cut list and projections for out years. Health insurance costs increased on the average about 9% and picked by employee. FTE: includes elimination of aide I positions and then due to loss of ARRA funding loss of AIDE II positions. Also loss of approximately 3 additional FTE per the cut list.

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of management, supervisor, and confidential FTE positions				

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

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
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			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review
