

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2010-11)	360.07	360.58	0.1%	Met
1st Subsequent Year (2011-12)	340.07	341.00	0.3%	Met
2nd Subsequent Year (2012-13)	340.07	326.00	-4.1%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The 1st Interim MYP ADA was adjusted for subsequent years based on current enrollment and projected loss from exiting seniors and entering kindergartners.

CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2010-11)	558	559	0.2%	Met
1st Subsequent Year (2011-12)	542	544	0.4%	Met
2nd Subsequent Year (2012-13)	521	529	1.5%	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 budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2007-08)	601	623	96.5%
Second Prior Year (2008-09)	563	591	95.3%
First Prior Year (2009-10)	558	575	97.0%
		Historical Average Ratio:	96.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.8%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2010-11)	543	559	97.1%	Not Met
1st Subsequent Year (2011-12)	522	544	96.0%	Met
2nd Subsequent Year (2012-13)	508	529	96.0%	Met

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The projection is based on current enrollment information and ADA ratio.

CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2010-11)	3,526,112.00		
1st Subsequent Year (2011-12)	3,598,143.00	3,690,277.00	2.6%	Not Met
2nd Subsequent Year (2012-13)	3,682,057.00	3,756,473.00	2.0%	Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

The October State adopted budget reversed the negative 3.85% base RL reduction. The assumptions used at 1st Interim included zero COLA for 11/12 and 1.9% COLA for 12/13. The Revenue Limit projections are prepared by BCOE using SSC's Dartboard assumptions.

CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2007-08)	3,693,600.31	4,289,671.27	86.1%
Second Prior Year (2008-09)	3,570,870.59	4,281,738.57	83.4%
First Prior Year (2009-10)	3,415,571.41	4,056,865.08	84.2%
	Historical Average Ratio:		84.6%

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	80.6% to 88.6%	80.6% to 88.6%	80.6% to 88.6%

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 preloaded.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2010-11)	3,450,454.00	4,327,146.00	79.7%	Not Met
1st Subsequent Year (2011-12)	3,390,454.00	4,326,886.00	78.4%	Not Met
2nd Subsequent Year (2012-13)	3,330,454.00	4,326,366.00	77.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

The reductions to staff and overall expenditures is related to exhausting onetime SFSF and Ed Jobs money.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2010-11)	369,019.00	399,640.00	8.3%	Yes
1st Subsequent Year (2011-12)	340,434.00	340,434.00	0.0%	No
2nd Subsequent Year (2012-13)	340,434.00	340,434.00	0.0%	No

Explanation:
(required if Yes)

There was a loss of revenue from MAA, Forest Reserve and ARRA IDEA funding from Original Budget assumptions to 1st Interim budget. There was an increase due to the Ed Jobs Money. The net result was an increase of \$30,000. The federal revenue for subsequent years has the lost revenue assumptions.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2010-11)	1,231,269.00	1,180,429.00	-4.1%	No
1st Subsequent Year (2011-12)	1,231,269.00	1,180,429.00	-4.1%	No
2nd Subsequent Year (2012-13)	1,231,269.00	1,180,429.00	-4.1%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2010-11)	215,126.00	210,367.00	-2.2%	No
1st Subsequent Year (2011-12)	215,126.00	210,367.00	-2.2%	No
2nd Subsequent Year (2012-13)	215,126.00	210,367.00	-2.2%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2010-11)	340,572.00	367,578.00	7.9%	Yes
1st Subsequent Year (2011-12)	296,530.00	296,530.00	0.0%	No
2nd Subsequent Year (2012-13)	281,073.00	281,073.00	0.0%	No

Explanation:
(required if Yes)

The increase in 10/11 from Original budget is related to budgeting of extra MAA revenue received in 09/10.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2010-11)	651,854.00	680,805.00	4.4%	No
1st Subsequent Year (2011-12)	651,854.00	680,805.00	4.4%	No
2nd Subsequent Year (2012-13)	651,854.00	680,805.00	4.4%	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	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2010-11)	1,815,414.00	1,790,436.00	-1.4%	Met
1st Subsequent Year (2011-12)	1,786,829.00	1,731,230.00	-3.1%	Met
2nd Subsequent Year (2012-13)	1,786,829.00	1,731,230.00	-3.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2010-11)	992,426.00	1,048,383.00	5.6%	Not Met
1st Subsequent Year (2011-12)	948,384.00	977,335.00	3.1%	Met
2nd Subsequent Year (2012-13)	932,927.00	961,878.00	3.1%	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 MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

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

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

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

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

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

The increase in 10/11 from Original budget is related to budgeting of extra MAA revenue received in 09/10.

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	0.00	0.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)			

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Available Reserves Percentage (Criterion 10C, Line 7)	18.8%	12.4%	6.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	6.3%	4.1%	2.2%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2010-11)	(287,751.00)	4,502,675.00	6.4%	Not Met
1st Subsequent Year (2011-12)	(383,645.00)	5,018,880.00	7.6%	Not Met
2nd Subsequent Year (2012-13)	(321,714.00)	5,016,880.00	6.4%	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)

The revenue limit deficit and loss of onetime funding from ARRA, SFSF and Ed Jobs money are creating deficit spending. The district is making the necessary reductions where possible to try and slow the rate at which it is using end fund balance and transfers to balance the General Fund. Unless the State changes how it funds schools within in the next two years, it will not be possible to keep up with the loss of funding and natural salary and benefit increases.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2010-11)	758,726.00	Met	
1st Subsequent Year (2011-12)	375,081.00	Met	
2nd Subsequent Year (2012-13)	53,367.00	Met	

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

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2010-11)	839,099.00	Met	

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B)	543	522	508
District's Reserve Standard Percentage Level:	4%	4%	4%

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.

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	5,766,838.00	5,630,592.00	5,628,592.00
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)	5,766,838.00	5,630,592.00	5,628,592.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	230,673.52	225,223.68	225,143.68
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	60,000.00	60,000.00	60,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	230,673.52	225,223.68	225,143.68

Calculating the District's Available Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	706,467.00	322,822.00	1,108.00
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	0.00		
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00	377,858.00	377,858.00
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	377,858.00		
6. District's Available Reserves Amount (Sum lines 1 thru 5)	1,084,325.00	700,680.00	378,966.00
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	18.80%	12.44%	6.73%
District's Reserve Standard (Section 10B, Line 7):	230,673.52	225,223.68	225,143.68
Status:	Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

PLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

The district has received notice of pending litigation since Original budget adoption.

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

Due to the Revenue Limit deficit, the district will be using General Fund ending balance carryover of onetime funds and the special reserve funds in order to remain positive in the second subsequent year.

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:

MAA and Forest Reserve funding have decreased over prior year. Mandated Cost revenue is not budgeted until received. Current State revenue is subject to ongoing reductions or deficits due to the states fiscal crisis.

Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2010-11)	(534,669.00)	(503,205.00)	-5.9%	(31,464.00)	Not Met
1st Subsequent Year (2011-12)	(534,669.00)	(534,669.00)	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	(534,669.00)	(534,669.00)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2010-11)	68,000.00	0.00	-100.0%	(68,000.00)	Not Met
1st Subsequent Year (2011-12)	68,000.00	0.00	-100.0%	(68,000.00)	Not Met
2nd Subsequent Year (2012-13)	68,000.00	0.00	-100.0%	(68,000.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2010-11)	187,833.00	187,833.00	0.0%	0.00	Met
1st Subsequent Year (2011-12)	187,833.00	187,833.00	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	187,833.00	187,833.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The contribution assumption to the cafeteria fund and special education decreased since Original budget. Special Education revenue increased and Cafeteria salaries decreased.

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

Explanation:
(required if NOT met)

At Original budget design an estimated \$200,000 more in reductions were needed to maintain the required reserves in the second subsequent year on the MYP. A transfer from Fund 20 was budgeted to help make up the shortfall. The 09/10 actuals had an increased ending balance and therefore the transfer is being removed from the budget.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	56000-8011 General Fund	Varies, based on where salaries are charged	25,113

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

Lease Revenue Notes	3	State Deferred Maintenance Hardship Program	Paid from Deferred Maintenance Fund	420,000

Type of Commitment (continued)	Prior Year (2009-10) Annual Payment (P & I)	Current Year (2010-11) Annual Payment (P & I)	1st Subsequent Year (2011-12) Annual Payment (P & I)	2nd Subsequent Year (2012-13) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	26,000	25,113	25,113	25,113

Other Long-term Commitments (continued):

Lease Revenue Notes	0	11,101	11,550	11,550
Total Annual Payments:	26,000	36,214	36,663	36,663
Has total annual payment increased over prior year (2009-10)?		Yes	Yes	Yes

S5. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

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

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

The annual payment for the lease notes will be funded from the Deferred Maintenance Critical Hardship funding.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	2,652,956.00	2,652,956.00
b. OPEB unfunded actuarial accrued liability (UAAL)	2,652,956.00	2,652,956.00

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.	Nov 08, 2007	Nov 08, 2007

3. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2010-11)	323,326.00	323,326.00
1st Subsequent Year (2011-12)	323,326.00	323,326.00
2nd Subsequent Year (2012-13)	323,326.00	323,326.00

b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2010-11)	127,352.00	149,039.00
1st Subsequent Year (2011-12)	112,217.00	137,552.00
2nd Subsequent Year (2012-13)	112,217.00	137,552.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2010-11)	127,352.00	149,039.00
1st Subsequent Year (2011-12)	112,217.00	137,552.00
2nd Subsequent Year (2012-13)	112,217.00	137,552.00

d. Number of retirees receiving OPEB benefits

Current Year (2010-11)	14	15
1st Subsequent Year (2011-12)	13	13
2nd Subsequent Year (2012-13)	13	13

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

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

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

	Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2009-10)	(2010-11)	(2011-12)	(2012-13)
Number of certificated (non-management) full-time-equivalent (FTE) positions	36.0	31.8	30.8	30.8

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

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

Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

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

Cost of a one percent increase in salary and statutory benefits

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

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	584,431	584,431	584,431
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
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 Budget Adoption

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

<input type="text" value="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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	38,000	38,000	38,000
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of classified (non-management) FTE positions	26.4	26.4	26.4	26.4

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

No

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

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

Period covered by the agreement:

Begin Date:

End Date:

b. Salary settlement:

Current Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

10,000

7. Amount included for any tentative salary schedule increases

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	268,544	268,544	268,544
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	10,000	10,000	10,000
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of management, supervisor, and confidential FTE positions	6.4	6.4	6.4	6.4

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

Cost of a one percent increase in salary and statutory benefits

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	105,641	105,641	105,641
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	10,000	10,000	10,000
3. Percent change in step and column over prior year	0.0%	0.0%	0.0%

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	9,700	9,700	9,700
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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?

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)

A6 - The district currently provides uncapped medical benefits to classified retirees for a maximum of 5 years or Medicare eligible whichever comes first.

End of School District First Interim Criteria and Standards Review

Biggs Unified School District MYP Unrestricted

PROJECTED MULTI-YEAR BUDGETS

5% Reserve Version

Budget Model Assumptions

2010-2011 First Interim Budget Unrestricted

BASELINE DATA

24-Nov-10

	2010-2011 1st Int Budg	2011-2012 Projection	2012-2013 Projection	2013-2014 Projection
INCOME				
8000 Revenue Limit Sources	3,690,277	3,690,277	3,690,277	3,690,277
8100-8200 Federal Revenues	45,100	45,100	45,100	45,100
8300-8500 Other State Revenues	772,385	772,385	772,385	772,385
8600-8700 Other Local Revenues	210,367	210,367	210,367	210,367
REVENUE BEFORE ADJUSTMENTS	4,718,129	4,718,129	4,718,129	4,718,129
Adjustments to Income	2010-2011			
Additional MAA Revenue form 09/10	-	-	-	-
Mandated Cost Reimbursement	-	-	-	-
Estimated state funding decrease	-	-	-	-
Adjustments to Income	2011-2012			
Expand MAA Billing Program				
COLA Adjustment	R. Limit 6,768.65 COLA 0.00% ADA 341.00	0	0	0
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School Decrease in Forest Reserve Funding	Loss-ADA 15.00	(82,894)	(82,894)	(82,894)
Adjustments to Income	2012-2013			
Expand MAA Billing Program				
COLA Adjustment	R. Limit 6,890.65 COLA 1.90% ADA 302.31		34,847	34,847
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 7.00		(39,381)	(39,381)
Transfer In from Fund 17 To Balance GF			5,000	
Adjustments to Income	2013-2014			
Expand MAA Billing Program				
COLA Adjustment	R. Limit 6,890.65 COLA 2.00% ADA 219.31			35,893
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School Remove revenue for DM funding	Loss-ADA 0.00			(152,697)
TOTAL PROJECTED REVENUE	4,718,129	4,635,235	4,635,701	4,513,897
EXPENSES				
1000 - Certificated Salaries	1,828,824	1,828,824	1,828,824	1,828,824
2000 - Classified Salaries	711,711	711,711	711,711	711,711
3000 - Benefits	909,919	909,919	909,919	909,919
4000-6000 Books, Supplies, Etc.	935,459	935,459	935,459	935,459
7100-7200 Other Outgo	-	-	-	-
7300-7399 Indirect/Direct Support Costs	(58,767)	(58,767)	(58,767)	(58,767)
Sub-total Expenses	4,327,146	4,327,146	4,327,146	4,327,146
7600-8900 Transfers In/Out	175,529	175,529	175,529	175,529
8980-8999 Contributions	503,205	503,205	503,205	503,205
TOTAL EXPENSES/TRANSFERS BEFORE ADJUSTMENTS	5,005,880	5,005,880	5,005,880	5,005,880
Adjustments to Expenses	2010-2011			
Monitor Enrollment & Daily Attendance so Adjustments to Budget Can Be Made Right Away		-	-	-

2010-2011

Income

COLA for 10-11 is -.39

FUNDED -.39 COLA FOR 10-11

2011-2012

Income

COLA for 11-12 is 0%

Projected decline in ADA

2012-2013

Income

COLA for 12-13 is 1.9%

Projected decline in ADA

2013-2014

Income

COLA for 13-14 is 2.0%

2010-2011

Expenses

Wings Unified School District MYP Restricted

PROJECTED MULTI-YEAR BUDGETS

Budget Model Assumptions

2010-2011 First Interim Budget Unrestricted

AS BASELINE DATA

		2010-2011 1st Int Budg	2011-2012 Projection	2012-2013 Projection	2013-2014 Projection	2010-2011 Income COLA for 10-11 is -.39%
INCOME						
8000 Revenue Limit Sources		-	-	-	-	
8100-8200 Federal Revenues		354,540	354,540	354,540	354,540	
8300-8500 Other State Revenues		408,044	408,044	408,044	408,044	
8600-8700 Other Local Revenues		-	-	-	-	
REVENUE BEFORE ADJUSTMENTS		762,584	762,584	762,584	762,584	
Adjustments to Income						
2010-2011						
Adjustments to Income						
2011-2012						2011-2012 COLA for 11-12 is 0%
COLA Adjustment	R. Limit 6,768.65 COLA 0.00% ADA 341.00		0			
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School <i>Reduction to Federal Revenue 10% Loss of Ed Jobs Money</i>	Loss-ADA 15.00		-			
			(28,585) (122,287)	(28,585) (122,287)	(28,585) (122,287)	
Adjustments to Income						
2012-2013						2012-2013 COLA for 12-13 is 1.9%
COLA Adjustment	R. Limit 6,890.65 COLA 1.90% ADA 326.00					
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 7.00					
Adjustments to Income						
2013-2014						2013-2014 COLA for 13-14 is 2.0%
COLA Adjustment	R. Limit 6,890.65 COLA 2.00% ADA 319.00					
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 0.00					
TOTAL PROJECTED REVENUE		762,584	611,712	611,712	611,712	
EXPENSES						
1000 - Certificated Salaries		323,346	323,346	323,346	323,346	
2000 - Classified Salaries		315,242	315,242	315,242	315,242	
3000 - Benefits		206,347	206,347	206,347	206,347	
4000-6000 Books, Supplies, Etc.		190,016	190,016	190,016	190,016	
7100-7200 Other Outgo		181,519	181,519	181,519	181,519	
7300-7399 Indirect/Direct Support Costs		47,693	47,693	47,693	47,693	
Sub-total Expenses		1,264,163	1,264,163	1,264,163	1,264,163	
7600-8900 Transfers In/Out		-	-	-	-	
8980-8999 Contributions		(503,205)	(503,205)	(503,205)	(503,205)	
TOTAL EXPENSES/TRANSFERS BEFORE ADJUSTMENTS		760,958	760,958	760,958	760,958	

Adjustments to Expenses	2010-2011				
Monitor Enrollment & Daily Attendance so		-	-	-	
Adjustments to Budget Can Be Made Right Away		-	-	-	
Manage Cash Flow		-	-	-	
Adjustments to expenditures		-	-	-	
Adjustments to Expenses	2011-2012				
Increase in Worker's Compensation Rate		-	-	-	
Step/Column for Certificated		-	7,952	7,952	7,952
Step/Column for Classified		-	7,505	7,505	7,505
One time expenditures		-	-	-	
Retiree benefit savings		-	-	-	
<i>Adjustments to expenditures</i>		(42,416)	(42,416)	(42,416)	
<i>Reduction for salaries charged to Ed Jobs Money</i>		(70,028)	(122,287)	(122,287)	
Adjustments to Expenses	2012-2013				
Increase in Worker's Compensation Rate		-	-	-	
Step/Column for Certificated		-	7,952	7,952	
Step/Column for Classified		-	7,505	7,505	
Step/Column for Admin/Confidential		-	-	-	
Retiree benefit savings		-	-	-	
<i>Adjustments to expenditures</i>		-	(15,457)	(15,457)	
Adjustments to Expenses	2013-2014				
Increase in Worker's Compensation Rate		-	-	-	
Step/Column for Certificated		-	-	7,952	
Step/Column for Classified		-	-	7,505	
Step/Column for Admin/Confidential		-	-	-	
Retiree benefit savings		-	-	-	
<i>Adjustments to expenditures</i>		-	-	(15,457)	
TOTAL PROJECTED EXPENSES		760,958	663,971	611,712	611,712
INCREASE/(DECREASE) IN FUND BALANCE		1,626	(52,259)	0	0
BEGINNING BALANCE		50,633	52,259	0	0
AUDIT ADJUSTMENTS		0	0	0	0
PROJECTED ENDING BALANCE		52,259	0	0	0
Less:		0	0	0	0
Less: Unrealized Gains of Investments and Cash in County Treasury			0		0
PROJECTED RESTRICTED ENDING BALANCE		52,259	0	0	0

2010-2011 Expenses

2011-2012 Expenses

2012-2013 Expenses

2013-2014 Expenses

POTENTIAL VARIABLES

- > Projected ADA could be up or down for estimates
- > COLA could be higher or lower
- > Special education billback could vary from current annual estimate
- > Workers' Compensation premiums are likely to increase
- > Employee health insurance premiums may increase beyond current cap
- > Unpredictable increases in gas and electric bills
- > California economy in a state of uncertainty

Your District

BIGGS UNIFIED SCHOOL DISTRICT

1ST Interim MYP Assumptions:

<u>Revenue</u>	<u>Objects</u>	
Revenue Limit Sources	8000's	Based on Revenue Limit Schedule provided by BCOE
Federal Revenues	8100-8200	Based on Prior year and most current information available
Other State Revenues	8300-8500	Based on adjusted 5*5*9 funding pattern established by CDE and most current information available
Other Local Revenues	8600-8700	Based on Prior year and most current information available at 1st Interim

Expenses

Certificated Salaries	1000's	Based on current actuals and updated Position Budgeting
Classified Salaries	2000's	Based on current actuals and updated Position Budgeting
Benefits	3000's	Based on current actuals and updated Position Budgeting
Books, Supplies, Etc.	4000-6000	Updated at 1st Interim to budget for MAA revenue
Indirect	7300-7399	Based on State approved rate on allowed programs
Transfers In/Out	7600-8900	Includes DM Critical Harship funding and Cafeteria
Contributions	8980-8999	Includes Special Education and Transportation

Adjustments to Income and Expenses are detailed in the budget narrative.

Your School District
2010/11 Actual/Projected Cash Flows - Including Fund 17
 Updated 12/2/2010

To Be Changed Monthly

Actual	Actual												Total
	July	August	September	October	November	December	January	February	March	April	May	June	
	1,312,456	1,442,610	1,589,791	1,865,764	1,719,640	1,604,577	2,062,269	1,887,907	1,541,286	1,103,939	1,688,785	1,343,002	

BEGINNING CASH

RECEIPTS

Revenue Limit Sources

State Aid - Current Year	0	438,584	482,480	133,044	0	0	131,297	23,033	0	312,237	43,690	0	1,024,108	1,534,365
State Aid - PY needs in July	137,771	73,965	53,446	0	0	0	0	0	0	0	0	0	265,182	265,182
Priority Year Corrections	102,830	5,164	39,890	0	0	0	0	0	0	0	0	0	147,884	147,884
Property Taxes	0	0	0	110,335	4,739	818,589	12,956	1,564	0	557,506	5,699	128,885	110,335	1,640,272
Interest Taxes	0	(2,162)	(2,010)	1,340	(1,340)	(1,340)	(1,340)	(1,340)	(2,344)	(1,172)	(1,172)	(1,172)	(2,832)	(14,052)
Federal Sources	151,521	37,966	136,263	539	19,955	12,739	27,998	18,944	9,016	21,134	(49,090)	12,454	326,289	399,640
Other State Sources	15,548	0	0	18,951	245,852	59,802	59,802	59,802	0	119,604	59,802	59,802	34,499	698,963
Other State Inc w/ Appr - G	0	0	0	30,575	14,772	14,772	21,093	4,372	0	59,269	8,293	0	30,575	153,146
Other State Inc w/ Appr - PV	39,183	6,570	11,251	0	0	0	0	73,042	0	0	23,866	0	57,004	57,004
Class size Reduction	27,626	0	0	0	0	0	0	0	0	0	0	0	27,626	100,668
EVA	0	0	0	0	46,061	0	23,866	0	0	0	9,262	0	0	93,793
Other Local Sources	35,932	30,683	21,577	17,511	14,584	0	7,707	66	8,052	39,182	15,811	10,000	105,704	200,367
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers In	0	0	4,332	0	0	0	0	0	0	0	0	0	0	0
Notes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS	510,412	590,770	717,229	312,295	344,624	904,562	283,379	179,483	14,724	1,107,760	100,350	225,979	5,291,565	5,480,713

DISBURSEMENTS

Salaries & Benefits	318,023	266,803	323,475	344,488	399,081	373,457	362,306	405,121	377,541	373,038	365,751	386,305	1,252,789	4,295,389
Operating Expenditures	62,235	176,785	119,697	113,931	60,606	73,412	95,436	120,982	74,531	149,875	80,381	168,048	472,648	1,295,920
Transfers Out	0	0	0	0	0	0	0	0	0	0	0	175,529	0	175,529
2009-10 Notes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	380,258	443,589	443,171	458,419	459,687	446,869	457,742	526,103	452,071	522,913	446,133	729,882	5,766,837	5,766,838

NET MONTHLY CHANGE

	130,153	147,182	274,057	(146,124)	(115,063)	457,693	(174,363)	(346,620)	(437,348)	584,846	(345,783)	(503,903)		
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NET ENDING CASH

	1,442,610	1,589,791	1,863,849	1,719,640	1,604,577	2,062,269	1,887,907	1,541,286	1,103,939	1,688,785	1,343,002	839,099		
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Treasurer Cash (General Fund)	1,081,301	1,228,483	1,502,541	1,356,416	1,241,353	1,699,046	1,524,683	1,178,063	740,715	1,325,561	979,778	475,875		
Fund 17 (3023)	361,308	361,308	361,308	363,224	363,224	363,224	363,224	363,224	363,224	363,224	363,224	363,224		
Variance	0	0	(0)	0	0	0	0	0	0	0	0	0		
Total Cash (General and Fund 17)	1,442,610	1,589,791	1,863,849	1,719,640	1,604,577	2,062,269	1,887,907	1,541,286	1,103,939	1,688,785	1,343,002	839,099		

Biggs Unified School District

Cash Flow Assumptions:

Revenue

State Aid - Current year:	Based on Funding Pattern established by CDE and implemented on the BCOE Apportionment Schedule.
State Aid - PY Rec in Current Year	Based on Funding Pattern established by CDE and implemented on the BCOE Apportionment Schedule.
Prior Year Corrections:	Based on Funding Pattern established by CDE and implemented on the BCOE Apportionment Schedule.
Property Taxes:	Based on Prior year funding pattern
In Lieu Taxes	Based on In Lieu page from Revenue limit Spreadsheet for 10/11
Federal Sources	Based on Prior year funding pattern
Other State Sources	Based on adjusted 5*5*9 funding pattern established by CDE. Includes deferral on first four months of funding due to lack of state budget. Catchup is recorded in November. Includes new deferral of 9% from March 2011 to April 2011.
Other State inc w/ Apr. - CY	Based on Funding Pattern established by CDE and implemented on the BCOE Apportionment Schedule. It takes into account all applicable Apportionment items, including Special Ed, Hourly Programs, GATE, Community Day School, County Fund Transfers and Basic Aid Supplemental Charter Funding.
Other State inc w/ Apr. - PY	Based on Funding Pattern established by CDE and implemented on the BCOE Apportionment Schedule.
Class Size Reduction	Based on allocations from CDE as follows: July 2010: Actual Payment received Feb 2011 55% Balance to be received in July 2011
EIA	Based on allocations from CDE as follows: Nov 2010 38.60% Jan 2011 20% May 2011 20%
Other Local Sources	Based on Prior year funding pattern
Transfers between Funds	Estimate based on Budget

Disbursements

Salaries and Benefits	Based on Prior year spending pattern
Operating Expenditures	Based on Prior year spending pattern