

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	958.36	993.26	973.07	993.26	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	478.77	478.77	484.46	478.77	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	15.23	15.23	15.23	15.23	0.00	0%
7. TOTAL, K-12 ADA	1,452.36	1,487.26	1,472.76	1,487.26	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	1,452.36	1,487.26	1,472.76	1,487.26	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

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

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

First Interim
2011-12 INTERIM REPORT
Cashflow Worksheet

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	2,690,510.00	3,729,857.00	3,489,500.00	4,428,810.00	3,448,014.00	2,608,515.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	7,031.00		21,368.00			1,737,553.00
Principal Apportionment	8010-8019		60,769.00	1,220,487.00			
Miscellaneous Funds	8080-8099	1,654.00	1,946.00	1,975.00	(56,490.00)	(17,959.00)	(18,850.00)
Federal Revenue	8100-8299		331,959.00	2,992.00			291,996.00
Other State Revenue	8300-8599	34,886.00	41,570.00	203,509.00	99,351.00	145,101.00	82,651.00
Other Local Revenue	8600-8799	1,812.00	10,177.00	13,849.00	21,161.00	2,173.00	86,778.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		45,383.00	446,421.00	1,464,180.00	64,022.00	129,315.00	2,180,128.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	53,698.00	493,372.00	500,702.00	501,694.00	501,694.00	501,694.00
Classified Salaries	2000-2999	80,180.00	105,161.00	111,899.00	116,008.00	116,008.00	116,008.00
Employee Benefits	3000-3999	56,596.00	163,069.00	176,361.00	166,675.00	166,675.00	166,675.00
Books, Supplies and Services	4000-5999	86,286.00	389,824.00	157,294.00	185,437.00	185,437.00	185,437.00
Capital Outlay	6000-6599		5,750.00				
Other Outgo	7000-7499		4,283.00				410,960.00
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/ Non Expenditures		(886,292.00)					
TOTAL DISBURSEMENTS		(609,532.00)	1,161,459.00	946,256.00	969,814.00	969,814.00	1,380,774.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	614,420.00	935,939.00	333,870.00	61,943.00	1,000.00	
Accounts Payable	9500	229,988.00	461,258.00	(87,516.00)	136,947.00		
TOTAL PRIOR YEAR TRANSACTIONS		384,432.00	474,681.00	421,386.00	(75,004.00)	1,000.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		1,039,347.00	(240,357.00)	939,310.00	(980,796.00)	(839,499.00)	799,354.00
F. ENDING CASH (A + E)		3,729,857.00	3,489,500.00	4,428,810.00	3,448,014.00	2,608,515.00	3,407,869.00
G. ENDING CASH, PLUS ACCRUALS							

First Interim
2011-12 INTERIM REPORT
Cashflow Worksheet

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Form CASH

Willows Unified
Glenn County

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	9110	3,407,869.00	4,227,853.00	2,446,100.00	1,799,059.00	2,744,849.00	2,333,383.00		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079				1,709,154.00				3,475,106.00
Principal Apportionment	8010-8019	2,067,651.00	19,279.00		168,689.00	53,017.00		1,229,808.00	4,819,700.00
Miscellaneous Funds	8080-8099	(18,850.00)	(18,850.00)	(32,987.00)	(16,494.00)	(16,494.00)	(16,494.00)	(27,731.00)	(235,624.00)
Federal Revenue	8100-8299	40,312.00		266,045.00	5,600.00	372,468.00	12,581.00	117,668.00	1,441,621.00
Other State Revenue	8300-8599	326,026.00	87,651.00	10,642.00	263,026.00	145,102.00	148,410.00	207,867.00	1,795,792.00
Other Local Revenue	8600-8799	14,124.00	1,553.00	76,976.00	7,268.00	2,178.00	139,083.00	11,250.00	388,382.00
Interfund Transfers In	8910-8929						560.00		560.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		2,429,263.00	89,633.00	320,676.00	2,137,243.00	556,271.00	284,140.00	1,538,862.00	11,685,537.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	501,694.00	501,694.00	501,694.00	501,694.00	501,694.00	664,020.00		5,725,344.00
Classified Salaries	2000-2999	116,008.00	126,067.00	126,067.00	126,067.00	126,088.00	126,067.00		1,391,628.00
Employee Benefits	3000-3999	166,675.00	164,069.00	164,069.00	164,069.00	164,068.00	164,069.00		1,883,070.00
Books, Supplies and Services	4000-5999	185,437.00	158,511.00	158,511.00	158,511.00	158,511.00	158,512.00		2,167,708.00
Capital Outlay	6000-6599								5,750.00
Other Outgo	7000-7499				205,479.00		176,508.00		797,230.00
Interfund Transfers Out	7600-7629	18,257.00							18,257.00
All Other Financing Uses	7630-7699				18,257.00		22,448.00		40,705.00
Other Disbursements/ Non Expenditures			886,292.00						0.00
TOTAL DISBURSEMENTS		988,071.00	1,836,633.00	950,341.00	1,174,077.00	950,361.00	1,311,624.00	0.00	12,029,692.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	65,792.00							2,012,964.00
Accounts Payable	9500	687,000.00	34,753.00	17,376.00	17,376.00	17,376.00	17,377.00		1,531,935.00
TOTAL PRIOR YEAR TRANSACTIONS		(621,208.00)	(34,753.00)	(17,376.00)	(17,376.00)	(17,376.00)	(17,377.00)	0.00	481,029.00
E. NET INCREASE/DECREASE (B - C + D)		819,984.00	(1,781,753.00)	(647,041.00)	945,790.00	(411,466.00)	(1,044,861.00)	1,538,862.00	136,874.00
F. ENDING CASH (A + E)		4,227,853.00	2,446,100.00	1,799,059.00	2,744,849.00	2,333,383.00	1,288,522.00		
G. ENDING CASH, PLUS ACCRUALS									2,827,384.00

2011-12 FIRST INTERIM MULTIYEAR ASSUMPTIONS

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

For both unrestricted and restricted, we have created QSS models for both 2012/13 and 2013/14 for projection purposes. The models are used as the basis for multiyear projections and will be updated throughout the year as information is known from various funding streams, updated projections from School Services, Governor's budget along with the May revise, position control refinement and authorized Board actions resulting in our 2012/13 model becoming the Adopted budget for Willows Unified School District for fiscal year 2012/13.

REVENUES:

Revenue Limit (object 8000-8099): Projected year totals for 2011/12 include the funded cola of 2.24% and the deficit of 19.754%. It is recommended by SSC to have a contingency if Cola not funded. No Cola of 3.10% for 2012/13 (represents a potential loss of approximately \$232,500) and 2.80% for 2013/14 (loss of \$210,000) has been included in the multiyear projections. For 2011/12 we will be receiving 80 cents for every dollar due to the District. Because we have declining enrollment, we have projected that we will have further losses in ADA and continue to be funded from prior year ADA adjusted for charter ADA. We have based 2011/12 ADA on prior year of 1,472.03 with current year estimated at a total funded RL ADA of 1,487.26 (plus 15.23 estimated for GCOE's special education ADA). Estimated for funded ADA for 2012/13 is 1,457.66 and for 2013/14, 1,445.49, based on the prior year estimated ADA, adjusted for charter and GCOE's special education ADA. This reflects a 2-3% decline in funded ADA.

Federal Revenues (object 8100-8299): The 2011/12 projected budget includes carryover (deferred revenue and unappropriated from prior year) whereas 2012/13 and 2013/14 accounts for current year estimates. As we near 2012/13 budget adoption, we will re-access potential carryover for programs such as Title I to support out year on-going expenditures. Additionally, the out years do not reflect MAA earning except for the last quarter of 2011/12 to be received in 2012/13 and a minimal level of funding needed to support program administration.

State Revenues (object 8300-8599): The 2011/12 projected budget includes carryover (deferred revenue and unappropriated from prior year) whereas 2012/13 and 2013/14 accounts for current year estimates. As we near 2012/13 budget adoption, we will re-access potential carryover for programs such as EIA to support out year on-going expenditures. Projected budget includes mandate reimbursement funding received thus far. We do not budget for mandates until we have received actual funding. No cola has been included in the out years for Tier III programs.

Local Revenues (8600-8799): Overall these are about the same throughout the multiyear. We will need to reevaluate as actual revenue receipts come in to determine if budget is over or understated. There is a potential that rents and leases will increase due to potential agreements with GCOE. Once these agreements have been finalized, rental income will be adjusted for 2012/13 and 2013/14. Potential rental revenue for Special Education regional program agreements also are in progress and will be

included once they have been negotiated. Local revenues do include the increased rental fees for the Adult Education and ROP programs located at the Community High School.

Other Financing Sources (object 8900-8999): Funding coming into general fund is from the collection of a 3% administrative fee generated from current year developer fees collected in Fund 25. Contributions to other resource codes within general fund must net to zero. There is a \$1,237,092 contribution from unrestricted to restricted in 2012/13 and \$838,824 is for our share of excess Special Education services to be paid to the SELPA. The balances of contributions are primarily for transportation and routine maintenance. Restricted contributes from Title II to unrestricted towards class size reduction (CSR) in resource code 1300 (CSR) and MAA resource code 5815 towards general fund expenditures to minimize cuts for staff, etc.

EXPENDITURES:

Certificated & Classified Salary & Employee Benefits (object 1000-3999): The 2011/12 salaries and fringe were updated based on position control (outside of financial system) and reflect changes since adoption including five furloughs implemented for classified positions not in the Adopted budget. The 2012/13 fiscal year reflects continued furloughs; however, no furloughs have been negotiated for 2013/14. We have included the estimate within the multiyear projections in the amount of \$166,925 (certificated including statutory benefits) and \$30,070 (classified including statutory benefits) with the assumption if the State's budget does not improve, we will continue to have a 175 day school calendar; therefore, we are assuming continued furloughs. If furloughs are not taken for 2013/14, it would result in an increase to the deficit by \$196,995.

The 2011/12 as compared to 2012/13 projections for certificated salaries have increased not only due to step and column, but the elimination of one time Federal Jobs funding; therefore, projections are increasing by 2.17 FTE's from restricted to be supported by unrestricted in general fund. At this time within First Interim, no layoffs assumed.

Books and Supplies & Services and Other Operating Expenditures (object 4000-5999): The 2011/12 reflects carryover and the multiyear reflect current year with the exception of planned usage of carryover for instructional materials purchases (Treasures through 2013/14) under restricted resource codes. There have been revisions to various categoricals to realign to current year awards. Because of the current economic environment we continue to be on a spending freeze only for essential and emergency expenditures. This will hold true within the multiyear until the state fully funds schools. However, there is a strong need to update our technology infrastructure; therefore, we have within the multiyear budgeted to create a three year cycle to upgrade computer hardware for programs and staff. Additionally within this budget, we are attempting to develop an adequate technology platform for each school site. This platform will increase our effectiveness, provide greater access and speed for our students, faculty and staff, along with streamlining such that various technologies can be integrated (phones, security, internet, etc.). Our goal is to have this primarily funded through ERATE and only need to meet our matching requirement for these infrastructure upgrades.

In light of our PI status, we must continue to set aside significant levels of our Title I funding for outside intervention; therefore, we are funding programs and services that we deem critical for meeting our educational goals. In the current year, we have invested in one time EDI services which should lend itself in this effort to improve upon our academic performance.

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

Other Outgo (object 7100-7299 & 7400-7499): The SELPA excess cost is accounted for in this category and we assume due to step and column and other increases, costs will increase in the out years. At this time we are estimating roughly 2% increase. Once we have multiyear projections from the SELPA, we may need to revise our multiyear excess cost estimates.

Indirect (object 7310-7350): The 2011/12 rate is at 9.61% and for 2012/13 will decrease to 7.76%. Indirect for cafeteria remains at 4.44% at this time.

Other Financing Uses (object 7600-7699): Out years anticipate a slight increased contribution to Cafeteria.

FUND BALANCE:

Components of Ending Fund Balance (object 9700-9799): Fund balance reserves objects 9710-9740 in unrestricted are for cash in other banks to account for revolving and clearing accounts. Restricted would be for Restricted Lottery RS 6300, Deferred Mt RS 9205 and OPEB (formerly Fund 20) RS 9710. Effective 2011/12, all restricted resource codes with fund balance are accounted for in object 9740.

Object 9789 Reserve for Economic Uncertainties (DEU) is the amount we have available to meet our 3% reserve requirement. For the Projected Year Totals, we are at 5.79%. Please note that as the multiyear progresses to 2012/13 and 2013/14 the DEU percentage reduces to 3.00%. However, to meet the 3% minimum, this would require us to absorb our various reserves including what was formerly Fund 17 (Special Reserve) to cover deficit spending in 2012/13 and 2013/14.

Assigned, object 9780, has been established to set aside for CAHSEE, instructional materials, vacation liability, deferred maintenance, depreciation set aside for future capital outlay replacement and formerly Fund 17 (Special Reserve). Due to the projected deficit spending in unrestricted, we will be required to absorb these assigned amounts unless we reduce deficit spending in order to maintain those set asides for the eventuality of needing them for their intended purposes. In the multiyear for restricted, it reflects Restricted Lottery RS 6300 being appropriated into 2012/13 to meet our primary instructional materials needs including our annual payment for the purchase of Treasures (through 2013/14). The remaining balance is reserved for Deferred Maintenance, RS 9205, that can be used beyond 2013/14.

THE FUTURE:

Midyear cuts (Trigger) appears to be looming based on the state's budget continuing to have shortfall in revenues. We will not know the realization of the trigger until later in December or early January. If the trigger is implemented, it would result in a \$260 per ADA reduction, resulting in a loss of revenues of \$386,688. Because we have negotiated a three day reduction to the school calendar, the net of this would be approximately \$251,263 loss. The LAO has indicated the reduction per ADA may be prorated to \$189, resulting in a loss of \$281,043. Combined with the three additional furloughs, it would result in a net of \$145,618.

This loss would mean we would have to re-assess our current and multiyear operational budgets (objects 4000-5999) and reduce where we can. This might include further reduction in the school calendar (up to seven days allowed), classified reductions (45 day notice is required) and the balance would be an immediate loss in reserves which have been essential for meeting our cash flow needs due to the state's deferrals and maintaining our multiyear AB 1200 requirements for certification.

In addition, if the trigger is pulled, we lose transportation funding both for the District and Special Education for an estimated loss of \$117,000 that would result in an increased contribution from general fund to backfill both programs with very little ability to reduce current operating costs.

If the trigger is not implemented, it will be very concerning to see how the Governor's January proposal will impact our next reporting cycle and the decisions that will need to be made in order to balance our budget and minimize deficit spending for 2012/13.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	8,059,199.00	-1.92%	7,904,406.71	-0.74%	7,846,117.25
2. Federal Revenues	8100-8299	1,441,622.99	-40.43%	858,769.00	-5.46%	811,865.00
3. Other State Revenues	8300-8599	1,795,148.25	-2.46%	1,750,959.00	-0.15%	1,748,257.00
4. Other Local Revenues	8600-8799	387,868.51	-3.79%	373,161.00	1.39%	378,350.00
5. Other Financing Sources	8900-8999	560.00	0.00%	560.00	0.00%	560.00
6. Total (Sum lines A1 thru A5)		11,684,380.23	-6.82%	10,887,855.71	-9.94%	10,785,149.25
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				5,725,344.00		5,727,396.00
b. Step & Column Adjustment				40,681.00		41,520.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(38,629.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,725,344.00	0.04%	5,727,396.00	0.72%	5,768,916.00
2. Classified Salaries						
a. Base Salaries				1,391,609.47		1,340,617.47
b. Step & Column Adjustment				20,825.00		18,691.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(71,817.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,391,609.47	-3.66%	1,340,617.47	1.39%	1,359,308.47
3. Employee Benefits	3000-3999	1,883,068.94	-0.74%	1,869,130.00	3.03%	1,925,824.00
4. Books and Supplies	4000-4999	654,897.88	-52.02%	314,203.00	0.12%	314,590.00
5. Services and Other Operating Expenditures	5000-5999	1,512,810.63	-7.80%	1,394,833.00	-0.90%	1,382,309.00
6. Capital Outlay	6000-6999	5,750.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	826,202.00	2.05%	843,107.00	0.00%	843,107.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(28,972.00)	0.00%	(28,972.00)	0.00%	(28,972.00)
9. Other Financing Uses	7600-7699	58,962.00	-9.15%	53,568.00	19.60%	64,070.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		12,029,672.92	-4.29%	11,513,882.47	1.00%	11,629,152.47
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(345,292.69)		(626,026.76)		(844,003.22)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,177,316.39		2,832,023.70		2,205,996.94
2. Ending Fund Balance (Sum lines C and D1)		2,832,023.70		2,205,996.94		1,361,993.72
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	6,775.00		6,775.00		6,775.00
b. Restricted	9740	963,682.75		892,945.75		822,208.75
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,164,673.47		960,538.19		184,134.97
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	696,911.00		345,738.00		348,875.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		2,832,042.22		2,205,996.94		1,361,993.72

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	696,911.00		345,738.00		348,875.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		696,911.00		345,738.00		348,875.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.79%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		1,457.53		1,445.49		1,400.60
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		12,029,672.92		11,513,882.47		11,629,152.47
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		12,029,672.92		11,513,882.47		11,629,152.47
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)		360,890.19		345,416.47		348,874.57
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)		360,890.19		345,416.47		348,874.57
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	7,977,888.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,535.01	-0.01%	6,534.60	0.00%	6,534.57
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		1,487.26	-1.99%	1,457.66	-0.83%	1,445.49
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		9,719,258.97	-2.00%	9,525,225.04	-0.84%	9,445,655.59
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		272,330.00	0.85%	274,645.00	0.66%	276,448.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		9,991,588.97	-1.92%	9,799,870.04	-0.79%	9,722,103.59
f. Deficit Factor (Form RLI, line 16)		0.80246	0.00%	0.80246	0.00%	0.80246
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		8,017,850.48	-1.92%	7,864,003.71	-0.79%	7,801,599.25
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)		(81,311.00)	1.78%	(82,759.00)	7.58%	(89,036.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		41,330.00	-2.24%	40,403.00	10.18%	44,518.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		7,977,869.48	-1.96%	7,821,647.71	-0.83%	7,757,081.25
2. Federal Revenues	8100-8299	35,576.00	0.00%	35,576.00	0.00%	35,576.00
3. Other State Revenues	8300-8599	1,320,835.00	-3.26%	1,277,786.00	-0.41%	1,272,585.00
4. Other Local Revenues	8600-8799	367,502.00	1.54%	373,161.00	1.39%	378,350.00
5. Other Financing Sources	8900-8999	(956,823.00)	15.59%	(1,105,986.00)	4.41%	(1,154,792.00)
6. Total (Sum lines A1k thru A5)		8,744,959.48	-3.92%	8,402,184.71	-1.35%	8,288,800.25
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				4,936,432.00		5,114,304.00
a. Base Salaries						30,959.00
b. Step & Column Adjustment				35,449.00		
c. Cost-of-Living Adjustment						
d. Other Adjustments				142,423.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,936,432.00	3.60%	5,114,304.00	0.61%	5,145,263.00
2. Classified Salaries				933,476.47		955,908.47
a. Base Salaries						9,559.00
b. Step & Column Adjustment				17,016.00		
c. Cost-of-Living Adjustment						
d. Other Adjustments				5,416.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	933,476.47	2.40%	955,908.47	1.00%	965,467.47
3. Employee Benefits	3000-3999	1,503,193.94	2.59%	1,542,053.00	3.35%	1,593,787.00
4. Books and Supplies	4000-4999	238,292.51	-33.77%	157,830.00	1.16%	159,668.00
5. Services and Other Operating Expenditures	5000-5999	1,313,454.80	-3.40%	1,268,824.00	0.00%	1,268,824.00
6. Capital Outlay	6000-6999	5,750.00	-100.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,283.00	0.00%	4,283.00	0.00%	4,283.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(158,324.00)	-12.02%	(139,296.00)	0.00%	(139,296.00)
9. Other Financing Uses	7600-7699	58,962.00	-9.15%	53,568.00	19.60%	64,070.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		8,835,520.72	1.38%	8,957,474.47	1.17%	9,062,066.47
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(90,561.24)		(555,289.76)		(773,266.22)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,958,902.19		1,868,340.95		1,313,051.19
2. Ending Fund Balance (Sum lines C and D1)		1,868,340.95		1,313,051.19		539,784.97
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	6,775.00		6,775.00		6,775.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,164,673.47		960,538.19		184,134.97
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	696,911.00		345,738.00		348,875.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,868,359.47		1,313,051.19		539,784.97

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	696,911.00		345,738.00		348,875.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		696,911.00		345,738.00		348,875.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Certificated Salary: Adjustments are due to 2.16 FTE being transferred from Jobs Funding to unrestricted. Classified Salary: Adjustment is the addition of the Library Specialist position that was paid from restricted Federal Jobs funding but for 2012-13 charged to unrestricted. This is offset by a one time salary cost in 2011-12.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	81,311.00	1.78%	82,759.00	7.58%	89,036.00
2. Federal Revenues	8100-8299	1,406,046.99	-41.45%	823,193.00	-5.70%	776,289.00
3. Other State Revenues	8300-8599	474,313.25	-0.24%	473,173.00	0.53%	475,672.00
4. Other Local Revenues	8600-8799	20,366.51	-100.00%	0.00	0.00%	0.00
5. Other Financing Sources	8900-8999	957,383.00	15.58%	1,106,546.00	4.41%	1,155,352.00
6. Total (Sum lines A1 thru A5)		2,939,420.75	-15.44%	2,485,671.00	0.43%	2,496,349.00
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						
				788,912.00		613,092.00
b. Step & Column Adjustment						
				5,232.00		10,561.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
				(181,052.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	788,912.00	-22.29%	613,092.00	1.72%	623,653.00
2. Classified Salaries						
a. Base Salaries						
				458,133.00		384,709.00
b. Step & Column Adjustment						
				3,809.00		9,132.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
				(77,233.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	458,133.00	-16.03%	384,709.00	2.37%	393,841.00
3. Employee Benefits	3000-3999	379,875.00	-13.90%	327,077.00	1.52%	332,037.00
4. Books and Supplies	4000-4999	416,605.37	-62.46%	156,373.00	-0.93%	154,922.00
5. Services and Other Operating Expenditures	5000-5999	199,355.83	-36.79%	126,009.00	-9.94%	113,485.00
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	821,919.00	2.06%	838,824.00	0.00%	838,824.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	129,352.00	-14.71%	110,324.00	0.00%	110,324.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,194,152.20	-19.97%	2,556,408.00	0.42%	2,567,086.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(254,731.45)		(70,737.00)		(70,737.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		1,218,414.20		963,682.75		892,945.75
2. Ending Fund Balance (Sum lines C and D1)						
		963,682.75		892,945.75		822,208.75
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable						
	9710-9719	0.00				
b. Restricted						
	9740	963,682.75		892,945.75		822,208.75
c. Committed						
1. Stabilization Arrangements						
	9750					
2. Other Commitments						
	9760					
d. Assigned						
	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties						
	9789					
2. Unassigned/Unappropriated						
	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)						
		963,682.75		892,945.75		822,208.75

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
<p>Certificated Salaries: other adjustment is due to loss of one time Federal Jobs 2.17 FTE moved to general fund. Potential reduction in certificated funded from Title I also reflected here due to potential staff reduction. Classified Salaries: Positions supported by Title I such as Aides have been reduced and we will need to further review the categoricals to determine how to utilize those funds in 2012-13. Additionally, 2011-12 has some one time in classified salaries that may not be utilized in out years.</p>						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	411,769.00	0.00%	411,769.00	0.00%	411,769.00
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	124,900.00	0.00%	124,900.00	0.00%	124,900.00
5. Other Financing Sources	8900-8999	58,962.00	-9.15%	53,568.00	10.24%	59,054.00
6. Total (Sum lines A1 thru A5)		633,326.00	-0.85%	627,932.00	0.87%	633,418.00
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	216,555.00	-2.32%	211,541.00	2.00%	215,772.00
3. Employee Benefits	3000-3999	94,600.00	-0.40%	94,220.00	1.33%	95,475.00
4. Books and Supplies	4000-4999	286,938.00	-1.00%	284,058.00	0.00%	284,058.00
5. Services and Other Operating Expenditures	5000-5999	9,141.00	0.00%	9,141.00	0.00%	9,141.00
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	28,972.00	0.00%	28,972.00	0.00%	28,972.00
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		636,206.00	-1.30%	627,932.00	0.87%	633,418.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,880.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	80,788.75		77,908.75		77,908.75
2. Ending Fund Balance (Sum lines C and D1)		77,908.75		77,908.75		77,908.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	14,904.52		14,904.52		14,904.52
b. Restricted	9740	29,071.86		29,071.86		29,071.86
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	33,932.37		33,932.37		33,932.37
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		77,908.75		77,908.75		77,908.75
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.						
Assume in 2013-14 non paid days continue.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	4,500.00	0.00%	4,500.00	0.00%	4,500.00
5. Other Financing Sources	8900-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5)		4,500.00	0.00%	4,500.00	0.00%	4,500.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses	7600-7699	560.00	0.00%	560.00	0.00%	560.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		560.00	0.00%	560.00	0.00%	560.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		3,940.00		3,940.00		3,940.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	269,934.22		273,874.22		277,814.22
2. Ending Fund Balance (Sum lines C and D1)		273,874.22		277,814.22		281,754.22
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	273,874.22		277,814.22		281,754.22
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		273,874.22		277,814.22		281,754.22
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)	2012-13 Projection (C)	% Change (Cols. E-C/C) (D)	2013-14 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	1,500.00	0.00%	1,500.00	0.00%	1,500.00
5. Other Financing Sources	8900-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5)		1,500.00	0.00%	1,500.00	0.00%	1,500.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,000.00	0.00%	7,000.00	0.00%	7,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		7,000.00	0.00%	7,000.00	0.00%	7,000.00
C. NET INCREASE (DECREASE) IN NET ASSETS						
(Line A6 minus line B11)						
		(5,500.00)		(5,500.00)		(5,500.00)
D. NET ASSETS						
1. Beginning Net Assets	9791-9795	187,757.95		182,257.95		176,757.95
2. Ending Net Assets (Sum lines C and D1)		182,257.95		176,757.95		171,257.95
3. Components of Ending Net Assets						
a. Capital Assets, Net of Related Debt	9796	0.00				
b. Restricted Net Assets	9797	0.00				
c. Unrestricted Net Assets	9790	182,257.95		176,757.95		171,257.95
d. Total Components of Ending Net Assets (Line D3d must agree with Line D2)		182,257.95		176,757.95		171,257.95
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.						

Section I - Expenditures	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	12,029,672.92
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	1,164,046.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,750.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	4,283.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	58,962.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	13,565.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				82,560.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	61,842.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				10,844,908.92
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				10,844,908.92

Section II - Expenditures Per ADA		2011-12 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus line 23)*		1,457.53
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		1,457.53
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		1,457.53
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,440.61
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	10,571,694.19	7,159.48
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	10,571,694.19	7,159.48
B. Required effort (Line A.2 times 90%)	9,514,524.77	6,443.53
C. Current year expenditures (Line I.G and Line II.F)	10,844,908.92	7,440.61
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	189,088.36
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				189,088.36

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	10,844,908.92	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,440.61
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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	6,392.01	6,392.01	6,392.01
2. Inflation Increase	0041	143.00	143.00	143.00
3. All Other Adjustments	0042, 0525, 0719	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,535.01	6,535.01	6,535.01
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,535.01	6,535.01	6,535.01
b. Revenue Limit ADA	0033	1,452.36	1,487.26	1,487.26
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	9,491,187.12	9,719,258.97	9,719,258.97
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			
9. Special Revenue Limit Adjustments	0274	261,207.00	272,330.00	272,330.00
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			
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	9,752,394.12	9,991,588.97	9,991,588.97
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.80246	0.80246	0.80246
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	7,825,906.19	8,017,850.48	8,017,850.48
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	115,238.00	116,988.00	116,988.00
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	10,770.00	13,565.00	13,565.00
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)	---	104,468.00	103,423.00	103,423.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	7,930,374.19	8,121,273.48	8,121,273.48

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	3,475,106.00	3,475,106.00	3,475,106.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	209,303.85	249,171.25	249,171.25
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	3,265,802.15	3,225,934.75	3,225,934.75
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	4,664,572.04	4,895,338.73	4,895,338.73
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	75,658.00	75,658.00	75,658.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	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	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(75,658.00)	(75,658.00)	(75,658.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	4,588,914.04	4,819,680.73	4,819,680.73

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	18,504.00	18,504.00	18,504.00
44. California High School Exit Exam	9002	69,054.00	69,054.00	69,054.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	36,170.00	36,170.00	36,170.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	197,667.00	197,667.00	197,667.00

First Interim
2011-12 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(28,972.00)				
Other Sources/Uses Detail					560.00	58,962.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	28,972.00	0.00				
Other Sources/Uses Detail					58,962.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	560.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	28,972.00	(28,972.00)	59,522.00	59,522.00		

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 08, 2011 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Betty Skala Telephone: 530-934-6600
Title: Director of Business Services E-mail: bskala@willowsunified.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2010-11) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		X
		• Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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 (2011-12)	1,452.36	1,487.26	2.4%	Not Met
1st Subsequent Year (2012-13)	1,394.30	1,457.66	4.5%	Not Met
2nd Subsequent Year (2013-14)	1,369.30	1,445.49	5.6%	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)

Adopted was in anticipation the Charter would take more students than what actually resulted in our prior year adjustment. Subsequently, this makes our funded ADA better not only in the current year, but the subsequent years as well. 2012-13 we are adding transitional kindergarten and that should result in an increase in funded ADA for 2013-14.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2011-12)	1,517	1,506	-0.7%	Met
1st Subsequent Year (2012-13)	1,471	1,503	2.2%	Not Met
2nd Subsequent Year (2013-14)	1,419	1,456	2.6%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Anticipate with Transitional Kindergarten we will increase by one class room at Murdock with 20 additional students for each 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. 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 (2008-09)	1,628	1,710	95.2%
Second Prior Year (2009-10)	1,602	1,683	95.2%
First Prior Year (2010-11)	1,487	1,558	95.4%
		Historical Average Ratio:	95.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.8%

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

DATA ENTRY: If Form 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 (2011-12)	1,458	1,506	96.8%	Not Met
1st Subsequent Year (2012-13)	1,445	1,503	96.1%	Not Met
2nd Subsequent Year (2013-14)	1,401	1,456	96.2%	Not 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 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)

transitional kindergarten will impact our enrollment and subsequently our ADA. Ratio is about 1% higher for current and out year with potential adjustments in 2013-14 as we know more information on these changes.

4. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2011-12)	8,064,020.00		
1st Subsequent Year (2012-13)	7,987,392.00	8,199,040.00	2.6%	Not Met
2nd Subsequent Year (2013-14)	8,048,486.00	8,170,325.00	1.5%	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)

Adjustment to revenue limit from adoption to 1st interim is related to adjustment to prior year funded RL due to charter school, along with a subsequent realignment in multi year projections.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2008-09)	9,319,984.36	10,798,535.87	86.3%
Second Prior Year (2009-10)	8,112,884.06	9,364,981.83	86.6%
First Prior Year (2010-11)	7,646,976.05	8,851,357.84	86.4%
Historical Average Ratio:			86.4%

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.4% to 89.4%	83.4% to 89.4%	83.4% to 89.4%

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 (2011-12)	7,373,102.41	8,776,558.72	84.0%	Met
1st Subsequent Year (2012-13)	7,612,265.47	8,903,906.47	85.5%	Met
2nd Subsequent Year (2013-14)	7,704,517.47	8,997,996.47	85.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2011-12)	1,259,811.00	1,441,622.99	14.4%	Yes
1st Subsequent Year (2012-13)	872,553.00	858,769.00	-1.6%	No
2nd Subsequent Year (2013-14)	826,120.00	811,865.00	-1.7%	No

Explanation:
(required if Yes)

Current year Projected includes deferred revenues and prior year revenues, whereas the out years include only current year resources. We do budget for a limited amount of prior year revenues in adopted such as the Federal Jobs funding & Title I. Out years reflect no further ARRA or Jobs funding available nor budgeted for.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2011-12)	1,730,518.00	1,795,148.25	3.7%	No
1st Subsequent Year (2012-13)	1,739,907.00	1,750,959.00	0.6%	No
2nd Subsequent Year (2013-14)	1,759,683.00	1,748,257.00	-0.6%	No

Explanation:
(required if Yes)

Class Size Reduction, we were able to increase our class size due to additional enrollment.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2011-12)	332,455.00	387,868.51	16.7%	Yes
1st Subsequent Year (2012-13)	338,414.00	373,161.00	10.3%	Yes
2nd Subsequent Year (2013-14)	343,603.00	378,350.00	10.1%	Yes

Explanation:
(required if Yes)

We have added rental revenue from GCOE Adult Ed/ROP program since adoption and assume it will continue in the out years. With the moving of fund 17 & 20 to General Fund, interest will be earned in this fund, therefore increased. Since Adoption, charging indirect on ASB, therefore an increase in local revenue. Local for Projected also includes some carryover such as MicroSoft Grant, we also budget for donations as we go and not include in the Adopted budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2011-12)	269,195.00	654,897.88	143.3%	Yes
1st Subsequent Year (2012-13)	245,663.00	314,203.00	27.9%	Yes
2nd Subsequent Year (2013-14)	242,731.00	314,590.00	29.6%	Yes

Explanation:
(required if Yes)

Current year includes carryover which is accounted for in 4xxx. Out years include payment for Treasures that was not committed at the time of Adopted budget. This applies to 2012-13 and 2013-14. Additionally attempting to set aside for computers and other technology to cycle out obsolete equipment.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2011-12)	1,417,162.00	1,512,810.63	6.7%	Yes
1st Subsequent Year (2012-13)	1,392,406.00	1,394,833.00	0.2%	No
2nd Subsequent Year (2013-14)	1,378,935.00	1,382,309.00	0.2%	No

Explanation:
(required if Yes)

Current year includes carryover which can be accounted for in 5xxx as well as 4xxx. Most costs in 5xxx are fixed in nature, therefore do not change significantly.

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 (2011-12)	3,322,784.00	3,624,639.75	9.1%	Not Met
1st Subsequent Year (2012-13)	2,950,874.00	2,982,889.00	1.1%	Met
2nd Subsequent Year (2013-14)	2,929,406.00	2,938,472.00	0.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2011-12)	1,686,357.00	2,167,708.51	28.5%	Not Met
1st Subsequent Year (2012-13)	1,638,069.00	1,709,036.00	4.3%	Met
2nd Subsequent Year (2013-14)	1,621,666.00	1,696,899.00	4.6%	Met

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

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

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

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

Current year Projected includes deferred revenues and prior year revenues, whereas the out years include only current year resources. We do budget for a limited amount of prior year revenues in adopted such as the Federal Jobs funding & Title I. Out years reflect no further ARRA or Jobs funding available nor budgeted for.

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

Class Size Reduction, we were able to increase our class size due to additional enrollment.

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

We have added rental revenue from GCOE Adult Ed/ROP program since adoption and assume it will continue in the out years. With the moving of fund 17 & 20 to General Fund, interest will be earned in this fund, therefore increased. Since Adoption, charging indirect on ASB, therefore an increase in local revenue. Local for Projected also includes some carryover such as MicroSoft Grant, we also budget for donations as we go and not include in the Adopted budget.

- 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)

Current year includes carryover which is accounted for in 4xxx. Out years include payment for Treasures that was not committed at the time of Adopted budget. This applies to 2012-13 and 2013-14. Additionally attempting to set aside for computers and other technology to cycle out obsolete equipment.

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

Current year includes carryover which can be accounted for in 5xxx as well as 4xxx. Most costs in 5xxx are fixed in nature, therefore do not change significantly.

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), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. 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 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. 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	114,728.50	301,907.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		294,692.00	

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.8%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.9%	1.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

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 (2011-12)	(90,542.72)	8,835,520.72	1.0%	Met
1st Subsequent Year (2012-13)	(555,289.76)	8,957,474.47	6.2%	Not Met
2nd Subsequent Year (2013-14)	(773,266.22)	9,062,066.47	8.5%	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)

Due to no COLA being funded in 2012-13, declining enrollment and loss of one time funding resulting in an increase of staffing in unrestricted, we will be deficit spending and need to reduce our budget by \$555,290 in order to not deficit spent and retain reserves for multi year and cash flow. 2013-14 assumes continued non paid days of 5-6 days for all groups. 2012-13 already includes non paid days. 2012-13 doesn't take into account staffing reductions due to declining enrollment, nor any reductions from positions restored in 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 (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2011-12)	2,832,042.22		Met
1st Subsequent Year (2012-13)	2,205,996.94		Met
2nd Subsequent Year (2013-14)	1,361,993.72		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2011-12)	1,288,522.00		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 amounts in the Reserve for Economic Uncertainties and the Unassigned/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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B)	1,458	1,445	1,401
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form 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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	12,029,672.92	11,513,882.47	11,629,152.47
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	12,029,672.92	11,513,882.47	11,629,152.47
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	360,890.19	345,416.47	348,874.57
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	360,890.19	345,416.47	348,874.57

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.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	696,911.00	345,738.00	348,875.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	696,911.00	345,738.00	348,875.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.79%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	360,890.19	345,416.47	348,874.57
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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 budget adoption by more than five percent?

No

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

Have concern regarding Federal Jobs funding & MAA (supports contribution to general fund which supports on going 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.

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2011-12)	(1,273,332.00)	(1,235,507.00)	-3.0%	(37,825.00)	Met
1st Subsequent Year (2012-13)	(1,271,381.00)	(1,238,046.00)	-2.6%	(33,335.00)	Met
2nd Subsequent Year (2013-14)	(1,268,616.00)	(1,239,852.00)	-2.3%	(28,764.00)	Met
1b. Transfers In, General Fund *					
Current Year (2011-12)	560.00	560.00	0.0%	0.00	Met
1st Subsequent Year (2012-13)	560.00	560.00	0.0%	0.00	Met
2nd Subsequent Year (2013-14)	560.00	560.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2011-12)	61,018.00	58,962.00	-3.4%	(2,056.00)	Met
1st Subsequent Year (2012-13)	67,908.00	53,568.00	-21.1%	(14,340.00)	Met
2nd Subsequent Year (2013-14)	71,011.00	59,054.00	-16.8%	(11,957.00)	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. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in 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)

1c. 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, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	General Fund	Object 7438/39	11,530
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	2	General Fund	Object 5890	598,485
State School Building Loans				
Compensated Absences	n/a	General and Cafeteria Funds	Salary objects	71,438

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2011
Treasures Curriculum	2	Restricted Lottery RS 6300	Object 4100	81,474

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Current Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases	4,283	4,283	4,283	4,283
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	199,495	199,495	199,495	199,495
State School Building Loans				
Compensated Absences	71,438	71,438	71,438	71,438

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2010-11) Annual Payment (P & I)	Current Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Treasures Curriculum	0	40,737	40,737	40,737
Total Annual Payments:	275,216	315,953	315,953	315,953
Has total annual payment increased over prior year (2010-11)?		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)

We added Treasures curriculum and did so on a payment plan.

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)

General Fund Unrestricted has the potential of one time trigger, lack of cola being funded in the future and possible cuts yet known and imposed upon us. However, long term commitments have been budgeted in our multiyear along with declining enrollment and lack of cola and we are able to meet our obligations at this current time.

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.

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?

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)		First Interim
	a. OPEB actuarial accrued liability (AAL)	7,640,500.00	
b. OPEB unfunded actuarial accrued liability (UAAL)	7,640,500.00		7,109,278.00
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		Jul 01, 2011

3. OPEB Contributions	Budget Adoption (Form 01CS, Item S7A)		First Interim
	a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2011-12)	495,200.00		621,530.00
1st Subsequent Year (2012-13)	495,200.00		621,530.00
2nd Subsequent Year (2013-14)	495,200.00		621,530.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)			
Current Year (2011-12)	563,634.00		571,084.00
1st Subsequent Year (2012-13)	548,070.00		563,381.00
2nd Subsequent Year (2013-14)	567,886.00		585,972.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
Current Year (2011-12)	563,634.00		571,084.00
1st Subsequent Year (2012-13)	548,070.00		563,381.00
2nd Subsequent Year (2013-14)	567,886.00		585,972.00
d. Number of retirees receiving OPEB benefits			
Current Year (2011-12)	54		53
1st Subsequent Year (2012-13)	52		52
2nd Subsequent Year (2013-14)	54		54

4. Comments:

Those that are under the cap changed due to increased cost in the premium, therefore our cost of OPEB increased. Additionally, we charge on a percentage of salary, therefore objects 3751/52 vary as salaries are adjusted within the year.

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

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

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?

n/a

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

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 (2011-12)
 - 1st Subsequent Year (2012-13)
 - 2nd Subsequent Year (2013-14)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2011-12)
 - 1st Subsequent Year (2012-13)
 - 2nd Subsequent Year (2013-14)

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

4. Comments:

JPA with 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 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?

No

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	69.8	65.5	65.0	65.0

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

Yes

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

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Sep 01, 2011

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

Yes
Aug 25, 2011

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?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2011 End Date: Jun 30, 2013

5. Salary settlement:

Current Year (2011-12) 1st Subsequent Year (2012-13) 2nd Subsequent Year (2013-14)

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

Yes	Yes	Yes
-----	-----	-----

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:

Our settlement resulted in reduction in costs, i.e. non paid days & reduction in hourly rate for stipends. Additionally, trigger language for 3 additional days.

Negotiations Not Settled

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

--

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
No	No	No
0	0	0
0.0%	0.0%	0.0%
0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
49,656	40,681	41,520
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 (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
No	No	No
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.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-management) FTE positions	35.5	33.1	33.1	33.1

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

n/a

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

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Sep 01, 2011

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

Yes

If Yes, date of Superintendent and CBO certification:

Aug 25, 2011

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:

Sep 08, 2011

4. Period covered by the agreement:

Begin Date: Jul 01, 2011

End Date: Jun 30, 2013

5. Salary settlement:

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

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:

resulted in non paid days, therefore a reduction in costs.

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
367,468	367,468	367,468
76.0%	76.0%	76.0%
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?

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Yes	Yes	Yes
10,511	12,369	11,408
1.0%	1.0%	1.0%

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

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

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

Classified (Non-management) - Other

List other significant contract changes 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) (2010-11)	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	11.5	10.7	10.7	10.7

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

4. Amount included for any tentative salary schedule increases

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2. Total cost of H&W benefits	0	0	0
3. Percent of H&W cost paid by employer	0.0%	0.0%	0.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	9,096	8,456	7,283
3. Percent change in step and column over prior year	1.0%	1.0%	1.0%

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

	Current Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	3,600	3,600	3,600
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative 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)

End of School District First Interim Criteria and Standards Review
