

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,062.00	29,062.00	118.46	29,062.00	0.00	0.0%
5) TOTAL REVENUES			29,062.00	29,062.00	118.46	29,062.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,062.00	29,062.00	118.46	29,062.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	560.00	560.00	0.00	560.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(560.00)	(560.00)	0.00	(560.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,502.00	28,502.00	118.46	28,502.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	246,752.02	246,752.02		246,752.02	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			246,752.02	246,752.02		246,752.02		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246,752.02	246,752.02		246,752.02		
2) Ending Balance, June 30 (E + F1e)			275,254.02	275,254.02		275,254.02		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
General Reserve								
		9730	0.00	0.00		0.00		
Legally Restricted Balance								
		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties								
		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury								
		9775	0.00	0.00		0.00		
Other Designations								
		9780	0.00	0.00		0.00		
c) Undesignated Amount						275,254.02		
		9790						
d) Unappropriated Amount			275,254.02	275,254.02				
		9790						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,380.00	10,380.00	118.46	10,380.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	18,682.00	18,682.00	0.00	18,682.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,062.00	29,062.00	118.46	29,062.00	0.00	0.0%
TOTAL REVENUES			29,062.00	29,062.00	118.46	29,062.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	560.00	560.00	0.00	560.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			560.00	560.00	0.00	560.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(560.00)	(560.00)	0.00	(560.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	92.31	8,000.00	0.00	0.0%
5) TOTAL REVENUES			8,000.00	8,000.00	92.31	8,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			1,000.00	1,000.00	0.00	1,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,000.00	7,000.00	92.31	7,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			7,000.00	7,000.00	92.31	7,000.00		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited								
		9791	192,390.23	192,390.23		192,390.23	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,390.23	192,390.23		192,390.23		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			192,390.23	192,390.23		192,390.23		
2) Ending Net Assets, June 30 (E + F1e)			199,390.23	199,390.23		199,390.23		
Components of Ending Net Assets								
a) Reserve for								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
General Reserve								
		9730	0.00	0.00		0.00		
Legally Restricted Balance								
		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties								
		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury								
		9775	0.00	0.00		0.00		
Other Designations								
		9780	0.00	0.00		0.00		
c) Undesignated Amount						199,390.23		
		9790						
d) Unappropriated Amount			199,390.23	199,390.23				
		9790						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	92.31	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	8,000.00	92.31	8,000.00	0.00	0.0%
TOTAL REVENUES			8,000.00	8,000.00	92.31	8,000.00		

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL EXPENSES			1,000.00	1,000.00	0.00	1,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	1,133.34	1,142.16	1,141.09	1,142.16	0.00	0%
2. Special Education	0.00	25.59	25.59	25.59	0.00	0%
HIGH SCHOOL						
3. General Education	494.39	474.75	475.02	474.75	0.00	0%
4. Special Education	0.00	13.77	13.77	13.77	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	39.62	12.81	12.81	12.81	0.00	0%
7. TOTAL, K-12 ADA	1,667.35	1,669.08	1,668.28	1,669.08	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)	0.00	0.00	0.00	0.00	0.00	0%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students	0.00	0.00	0.00	0.00	0.00	0%
11. Adults Enrolled, State Apportioned	0.00	0.00	0.00	0.00	0.00	0%
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)	0.00	0.00	0.00	0.00	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	1,667.35	1,669.08	1,668.28	1,669.08	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary	0.00	0.00	0.00	0.00	0.00	0%
17. High School	0.00	0.00	0.00	0.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. ADA for 5th & 6th Hours	17.34	17.34	17.34	17.34	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	9.95	9.95	9.95	9.95	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

ACTUALS THROUGH THE MONTH OF (Enter Month Name):		July	August	September	October	November	December
A. BEGINNING CASH	9110	1,103,327.00	1,179,888.00	1,082,491.00	265,101.00	1,267,509.61	778,203.61
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079		(1,645.00)				1,739,476.00
Principal Apportionment	8010-8019		370,684.00	732,236.00	1,249,871.00		396,127.00
Miscellaneous Funds	8080-8099	3,350.00	3,974.00	4,071.00	4,137.00		
Federal Revenue	8100-8299	5,140.00	0.00	169,332.00	30,845.00	252,802.00	207,519.00
Other State Revenue	8300-8599	180,387.00	0.00	65,468.00	187,845.00	242,247.00	90,715.00
Other Local Revenue	8600-8799	452.00	1,821.00	10,364.00	22,438.00	68,065.00	42,373.00
Interfund Transfers In	8910-8929				538,083.00		
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		189,329.00	374,834.00	981,471.00	2,033,219.00	563,114.00	2,476,210.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	64,208.00	58,556.00	557,093.00	567,273.00	595,812.00	595,812.00
Classified Salaries	2000-2999	101,171.00	140,797.00	154,950.00	149,192.00	155,331.00	155,331.00
Employee Benefits	3000-3999	127,274.00	141,808.00	207,174.00	175,452.00	170,375.00	170,375.00
Books, Supplies and Services	4000-5999	341,676.00	105,847.00	123,884.00	149,037.00	130,902.00	130,902.00
Capital Outlay	6000-6599	2,332.00					
Other Outgo	7000-7499		10,809.00		10,809.00		391,688.00
Interfund Transfers Out	7600-7629				35,277.00		53,742.00
All Other Financing Uses	7630-7699						
Other Disbursements/							
Non Expenditures							
TOTAL DISBURSEMENTS		636,661.00	957,817.00	1,043,101.00	1,087,040.00	1,052,420.00	1,497,850.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	1,150,517.00	317,322.00	106,606.00	88,508.61		
Accounts Payable	9500	626,624.00	(168,264.00)	862,366.00	32,279.00		
TOTAL PRIOR YEAR TRANSACTIONS		523,893.00	485,586.00	(755,760.00)	56,229.61	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		76,561.00	(97,397.00)	(817,390.00)	1,002,408.61	(489,306.00)	978,360.00
F. ENDING CASH (A + E)		1,179,888.00	1,082,491.00	265,101.00	1,267,509.61	778,203.61	1,756,563.61
G. ENDING CASH, PLUS ACCRUALS							

ACTUALS THROUGH THE MONTH OF (Enter Month Name):		January	February	March	April	May	June	Accruals	TOTAL
A. BEGINNING CASH	9110	1,756,563.61	1,397,737.61	846,811.61	347,942.61	1,464,579.61	967,513.61		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079				1,739,476.00				3,477,307.00
Principal Apportionment	8010-8019	122,690.00	346,776.00	384,428.00	254,491.00	192,214.00		1,062,559.00	5,112,076.00
Miscellaneous Funds	8080-8099								15,532.00
Federal Revenue	8100-8299	247,655.00		38,439.00	5,178.00	208,890.00	136,367.00	257,546.00	1,559,713.00
Other State Revenue	8300-8599	261,838.00	141,223.00	150,403.00	107,901.00	150,486.00	200,587.00	36,123.00	1,815,223.00
Other Local Revenue	8600-8799	61,411.00	3,639.00	34,023.00	62,011.00	3,764.00	135,819.00	1,000.00	447,180.00
Interfund Transfers In	8910-8929						21,876.00		559,959.00
All Other Financing Sources	8930-8979						560.00		560.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		693,594.00	491,638.00	607,293.00	2,169,057.00	555,354.00	495,209.00	1,357,228.00	12,987,550.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	595,812.00	595,812.00	595,812.00	595,812.00	595,812.00	595,812.00		6,513,626.00
Classified Salaries	2000-2999	155,331.00	155,331.00	155,331.00	155,331.00	155,331.00	155,331.00		1,789,758.00
Employee Benefits	3000-3999	170,375.00	170,375.00	170,375.00	170,375.00	170,375.00	170,375.00		2,014,708.00
Books, Supplies and Services	4000-5999	130,902.00	130,902.00	130,902.00	130,902.00	130,902.00	130,902.00		1,767,660.00
Capital Outlay	6000-6599								2,332.00
Other Outgo	7000-7499						391,688.00		804,994.00
Interfund Transfers Out	7600-7629						53,742.00		196,503.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/ Non Expenditures									0.00
TOTAL DISBURSEMENTS		1,052,420.00	1,052,420.00	1,106,162.00	1,052,420.00	1,052,420.00	1,497,850.00	0.00	13,088,581.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200		423,061.00						2,086,014.61
Accounts Payable	9500		413,205.00						1,766,210.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	9,856.00	0.00	0.00	0.00	0.00	0.00	319,804.61
E. NET INCREASE/DECREASE (B - C + D)		(358,826.00)	(550,926.00)	(498,869.00)	1,116,637.00	(497,066.00)	(1,002,641.00)	1,357,228.00	218,773.61
F. ENDING CASH (A + E)		1,397,737.61	846,811.61	347,942.61	1,464,579.61	967,513.61	(35,127.39)		1,322,100.61
G. ENDING CASH, PLUS ACCRUALS									

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	8,536,750.00	4.75%	8,942,456.54	-0.09%	8,934,366.31
2. Federal Revenues	8100-8299	1,162,696.10	-20.71%	921,844.00	-13.89%	793,818.00
3. Other State Revenues	8300-8599	1,810,992.56	-1.51%	1,783,632.00	0.68%	1,795,679.00
4. Other Local Revenues	8600-8799	447,638.72	-3.61%	431,469.00	0.49%	433,604.00
5. Other Financing Sources	8900-8999	560,519.00	30.85%	733,431.00	-59.28%	298,680.00
6. Total (Sum lines A1 thru A5)		12,518,595.35	2.35%	12,812,832.54	-4.34%	12,256,147.31
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				6,514,129.00		6,505,084.00
b. Step & Column Adjustment				65,136.00		53,909.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(74,181.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,514,129.00	-0.14%	6,505,084.00	0.83%	6,558,993.00
2. Classified Salaries						
a. Base Salaries				1,788,759.00		1,804,247.00
b. Step & Column Adjustment				15,488.00		17,536.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(96,215.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,788,759.00	0.87%	1,804,247.00	-4.36%	1,725,568.00
3. Employee Benefits	3000-3999	2,014,789.00	-2.33%	1,967,924.00	-2.26%	1,923,489.00
4. Books and Supplies	4000-4999	981,905.01	-54.79%	443,904.00	-0.12%	443,374.00
5. Services and Other Operating Expenditures	5000-5999	1,280,800.45	-2.18%	1,252,895.00	-1.60%	1,232,895.00
6. Capital Outlay	6000-6999	2,331.93	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	840,696.00	-2.57%	819,078.00	4.74%	857,931.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(35,702.00)	-18.85%	(28,972.00)	0.00%	(28,972.00)
9. Other Financing Uses	7600-7699	196,503.00	-3.42%	189,773.00	0.00%	189,773.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		13,584,211.39	-4.64%	12,953,933.00	-0.39%	12,903,051.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,065,616.04)		(141,100.46)		(646,903.69)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,325,844.96		260,228.92		119,128.46
2. Ending Fund Balance (Sum lines C and D1)		260,228.92		119,128.46		(527,775.23)
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	36,089.40		8,385.00		8,385.00
b. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
c. Fund Balance Designations	9775, 9780	200,393.10		111,393.00		19,393.00
d. Undesignated/Unappropriated Balance	9790	23,747.45		(649.54)		(555,553.23)
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		260,229.95		119,128.46		(527,775.23)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	23,747.45		18,218.36		(517,817.33)
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	150,000.00		242,224.09		0.00
b. Undesignated/Unappropriated Amount	9790	0.09		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		173,747.54		260,442.45		(517,817.33)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		1.28%		2.01%		-4.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		1,655.47		1,656.18		1,654.60
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		13,584,211.39		12,953,933.00		12,903,051.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		13,584,211.39		12,953,933.00		12,903,051.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		407,526.34		388,617.99		387,091.53
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)		407,526.34		388,617.99		387,091.53
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		NO		NO

2009-10 FIRST INTERIM MULTI YEAR ASSUMPTIONS

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

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

REVENUES:

Revenue Limit: Projected year totals for 2009/10 include a onetime cut in ADA. Cola for 2010/11 is projected at .50% and 2.30% for 2011/12. However we have increased deficit factor based on recommendation from SSC assuming even though granted Cola the State will more than likely deficit by equal amount. For 2010/11 we would be receiving 81 cents for every dollar due and for 2011/12 it would be 79 cents. Loss of Cola would equate to approximately \$295,000 loss of revenue for the two year period.

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

State Revenues: 2009/10 projected budget includes carryover (deferred revenue and unappropriated from prior year) whereas 2010/11 and 2011/12 accounts only for current year estimates.

Local Revenues: overall about the same throughout the multi year. We will need to reevaluate as actuals come in to determine if budget is over or understated.

Other Financing Sources: 2010/11 increases by the amount needed from both fund 17 (special reserve) and fund 20 (post retirement) for one time only funding transfers to balance the budget. 2011/12 reduces the amount available from fund 17 (special reserve) to balance as much of the budget as we can. Both funds will be fully depleted if moved into general fund.

EXPENDITURES:

Certificated & Classified Salary & Employee Benefits: 2009/10 salaries and fringe were updated based on position control (outside of financial system). 2010/11 accounted for an estimated 1% step and column. The reduction in certificated is because we have a temporary teacher that will no longer be needed. Classified and certificated between unrestricted and restricted have been shifted in 2009/10 due to ARRA stabilization funding which will be gone in 2010/11 therefore revert back to unrestricted. No cuts have been incorporated into this budget except for 2011/12 when ARRA Title I funding has been

depleted and we have to reduce the workforce. Multiyear assumes it will be in classified, however that has yet to be determined how Title I program will look in the future.

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

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

Other Outgo: 2011/12 excess cost will increase due to the onetime utilization of ARRA IDEA funding being exhausted after 2010/11.

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

Other Financing Uses: Out years anticipate a slight less contribution to Cafeteria. Debt costs will be finished in early 2010/11. We continue to transfer deferred maintenance funding from general fund to fund 17 (special reserve) versus directly to fund 14 (deferred mt.) in an effort to avoid the restrictions placed upon the district within that fund. However, we subsequently have had to absorb all of fund 17 (special reserve) to balance general fund cost overruns.

FUND BALANCE:

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

Object 9780, other designations have been established to set aside for CAHSEE, instructional materials and restricted lottery for instructional materials to ensure we can provide those supplies and/or services in 2010/11 and 2011/12 from prior year balances. In the multiyear, it reflects this funding being depleted with the remaining balance is CAHSEE that can be used beyond 2011/12.

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

THE FUTURE:

Midyear cuts appear to be looming based on the state's budget continuing to have shortfall in revenues and not realizing savings in expenditures. We do not have any information as of yet to estimate how this will impact our current budget, nor our multi year. But based on where we are at now, we will have

a difficult time meeting our operational expenditures and DEU if there is any increase in deficit as we barely are making our DEU of 2% and operational needs for 2010/11. We do not meet our operational expenditures or DEU in 2011/12 and will have exhausted all available discretionary funds (fund 17 & 20).

To restore our reserves and have DEU (2% level) maintained in general fund and assuming no midyear cuts or further deficits in the multiyear, we need to reduce our operational budget by approximately \$1.2 million.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources						
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)						
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)						
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)						
d. Other Revenue Limit (Form RLI, lines 6 thru 14)						
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)						
f. Deficit Factor (Form RLI, line 16)						
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)						
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)						
i. Revenue Limit Transfers (Objects 8091 and 8097)						
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)						
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)						
2. Federal Revenues						
3. Other State Revenues						
4. Other Local Revenues						
5. Other Financing Sources						
6. Total (Sum lines A1k thru A5)						
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						
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)						
2. Classified Salaries						
a. Base Salaries						
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)						
3. Employee Benefits						
4. Books and Supplies						
5. Services and Other Operating Expenditures						
6. Capital Outlay						
7. Other Outgo (excluding Transfers of Indirect Costs)						
8. Other Outgo - Transfers of Indirect Costs						
9. Other Financing Uses						
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)						
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)						
2. Ending Fund Balance (Sum lines C and D1)						
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves						
b. Designated for Economic Uncertainties						
c. Fund Balance Designations						
d. Undesignated/Unappropriated Balance						
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	23,747.45		18,218.36		(517,817.33)
If GL data does not exist, key enter lines E2a and E2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	150,000.00		242,224.09		
b. Undesignated/Unappropriated Amount	9790	0.09				
3. Total Available Reserves (Sum lines E1 thru E2b)		173,747.54		260,442.45		(517,817.33)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See narrative to Multi year to explain adjustments.						

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

<u>Unrestricted</u>	<u>Unrestricted</u>	<u>Unrestricted</u>
Supplies 2009/10 Adopted Carryover for PAR and OPD Other Misc Minor Changes	4xxx \$ 215,226.00 \$ 51,692.00 \$ 10,326.00	76xx \$ 207,774.00 \$ (11,271.00)
	4.8%	-5.4%
2009/10 Projected Budget (No Carryover from PAR and OPD) (PAR site allocation) (Other Misc Minor Changes)	\$ 277,244.00 \$ (51,692.00) \$ (20,830.00) \$ (5,211.00)	\$ 196,503.00 \$ (6,730.00)
	-1.9%	-3.4%
2010/11 (Model 10 Budget)	\$ 199,511.00	\$ 189,773.00
2011/12 (Model 11 Budget)	\$ 199,511.00	\$ 189,773.00
Operating Expenditures 2009/10 Adopted Appropriate for ARRA Communication (offset by Erate) Other Misc Minor Changes	5xxx \$ 558,839.00 \$ 554,155.00 \$ 49,500.00 \$ 9,406.00	Other Financing Uses 2009/10 Adopted (Def Maintenance decreased per school)
	1.7%	
2009/10 Projected Budget Microsoft Lincense Other Misc Minor Changes	\$ 1,171,900.00 \$ 19,500.00 \$ (3,212.00)	2009/10 Projected Budget (Cafeteria Contribution)
	-0.3%	
2010/11 (Model 10 Budget)	\$ 1,188,188.00	2010/11 (Model 10 Budget)
2011/12 (Model 11 Budget)	\$ 1,188,188.00	2011/12 (Model 11 Budget)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	190,679.00	-0.54%	189,652.00	1.79%	193,046.00
2. Federal Revenues	8100-8299	1,089,180.10	-23.00%	838,683.00	-15.15%	711,657.00
3. Other State Revenues	8300-8599	505,840.56	-7.76%	466,600.00	0.84%	470,510.00
4. Other Local Revenues	8600-8799	3,400.00	0.00%	3,400.00	0.00%	3,400.00
5. Other Financing Sources	8900-8999	1,176,379.43	16.64%	1,372,097.00	3.17%	1,415,572.00
6. Total (Sum lines A1 thru A5)		2,965,479.09	-3.21%	2,870,432.00	-2.66%	2,794,185.00
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				943,439.00		812,845.00
b. Step & Column Adjustment				9,434.00		15,482.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(140,028.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	943,439.00	-13.84%	812,845.00	1.90%	828,327.00
2. Classified Salaries						
a. Base Salaries				673,854.00		568,432.00
b. Step & Column Adjustment				5,629.00		4,722.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(111,051.00)		(96,215.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	673,854.00	-15.64%	568,432.00	-16.10%	476,939.00
3. Employee Benefits	3000-3999	446,909.00	-19.32%	360,551.00	-9.24%	327,222.00
4. Books and Supplies	4000-4999	709,908.87	-65.57%	244,393.00	-0.22%	243,863.00
5. Services and Other Operating Expenditures	5000-5999	110,292.34	-41.33%	64,707.00	-30.91%	44,707.00
6. Capital Outlay	6000-6999	2,331.93	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	840,696.00	-5.14%	797,460.00	7.58%	857,931.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	117,333.00	10.72%	129,912.00	-2.96%	126,064.00
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,844,764.14	-22.54%	2,978,300.00	-2.46%	2,905,053.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(879,285.05)		(107,868.00)		(110,868.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,079,678.15		200,393.10		92,525.10
2. Ending Fund Balance (Sum lines C and D1)		200,393.10		92,525.10		(18,342.90)
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	200,393.10		111,393.00		19,393.00
d. Undesignated/Unappropriated Balance	9790	0.00		(18,867.90)		(37,735.90)
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		200,393.10		92,525.10		(18,342.90)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See narrative provided for Multi Year to explain adjustments.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	394,496.00	-2.70%	383,836.00	0.12%	384,314.00
3. Other State Revenues	8300-8599	37,695.00	0.00%	37,695.00	0.00%	37,695.00
4. Other Local Revenues	8600-8799	150,876.00	0.00%	150,876.00	0.00%	150,876.00
5. Other Financing Sources	8900-8999	141,107.00	-4.77%	134,377.00	0.00%	134,377.00
6. Total (Sum lines A1 thru A5)		724,174.00	-2.40%	706,784.00	0.07%	707,262.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	265,407.00	0.33%	266,288.00	0.16%	266,711.00
3. Employee Benefits	3000-3999	126,682.00	-4.34%	121,188.00	0.05%	121,243.00
4. Books and Supplies	4000-4999	281,511.00	0.00%	281,511.00	0.00%	281,511.00
5. Services and Other Operating Expenditures	5000-5999	8,552.00	3.19%	8,825.00	0.00%	8,825.00
6. Capital Outlay	6000-6999	26,405.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	35,702.00	-18.85%	28,972.00	0.00%	28,972.00
9. Other Financing Uses	7600-7699	21,876.00	-100.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		766,135.00	-7.75%	706,784.00	0.07%	707,262.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(41,961.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	54,182.11		12,221.11		12,221.11
2. Ending Fund Balance (Sum lines C and D1)		12,221.11		12,221.11		12,221.11
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	12,220.89		12,220.89		12,220.89
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.22		0.22		0.22
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		12,221.11		12,221.11		12,221.11
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources						
2. Federal Revenues	8010-8099	0.00	0.00%		0.00%	
3. Other State Revenues	8100-8299	0.00	0.00%		0.00%	
4. Other Local Revenues	8300-8599	0.00	0.00%		0.00%	
5. Other Financing Sources	8600-8799	5,000.00	-50.00%	2,500.00	-80.00%	500.00
6. Total (Sum lines A1 thru A5)	8900-8999	0.00	0.00%		0.00%	
		5,000.00	-50.00%	2,500.00	-80.00%	500.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	25,850.00	-38.10%	16,000.00	0.00%	16,000.00
5. Services and Other Operating Expenditures	5000-5999	39,745.00	24.89%	49,637.00	-18.90%	40,255.91
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		65,595.00	0.06%	65,637.00	-14.29%	56,255.91
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(60,595.00)		(63,137.00)		(55,755.91)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	179,487.91		118,892.91		55,755.91
2. Ending Fund Balance (Sum lines C and D1)		118,892.91		55,755.91		0.00
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	118,892.91		55,755.91		0.00
e. Total Components of Ending Fund Balance						
(Line D3e must agree with Line D2)		118,892.91		55,755.91		0.00
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Only source of revenue is interest income but because its balance is being exhausted, interest earnings will be dropping. Once this fund is exhausted (2011-12) no more carryover and current year is being transferred to fund 17. However fund 17 is having to support general fund. Therefore after 2011-12 there will be no funding available from fund 14 or fund 17 to cover essential and critical deferred mt projects and any and all projects would have to be supported from general fund.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	5,797.00	-56.87%	2,500.00	-80.00%	500.00
5. Other Financing Sources	8900-8999	55,396.00	0.00%	55,396.00	0.00%	55,396.00
6. Total (Sum lines A1 thru A5)		61,193.00	-5.39%	57,896.00	-3.45%	55,896.00
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses	7600-7699	538,083.00	-3.75%	517,905.00	-42.44%	298,120.09
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		538,083.00	-3.75%	517,905.00	-42.44%	298,120.09
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(476,890.00)		(460,009.00)		(242,224.09)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	1,179,123.09		702,233.09		242,224.09
2. Ending Fund Balance (Sum lines C and D1)		702,233.09		242,224.09		0.00
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	150,000.00		242,224.09		0.00
c. Fund Balance Designations	9775, 9780	552,233.00				
d. Undesignated/Unappropriated Balance	9790	0.09		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		702,233.09		242,224.09		0.00
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
<p>Current year revenue is from interest on the fund and the state revenue for deferred mt. Due to SBX 3 4, we are transferring into fund 17 to avoid the restrictions currently within fund 14. This funding should be designated but in light of general fund and the multi year in need of additional resources, can not designate and must use to balance general fund for both out years. Using fund balance in fund 14 to cover only essential mt projects, however not adequate to meet even essential needs. This fund will be fully exhausted 2011-12 and its primary base was made up of funding from fund 20 (post retirement).</p>						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	167.00	0.00%	167.00	-100.00%	0.00
5. Other Financing Sources	8900-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5)		167.00	0.00%	167.00	-100.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses	7600-7699	0.00	0.00%	214,966.67	-100.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	214,966.67	-100.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		167.00		(214,799.67)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	214,632.67		214,799.67		0.00
2. Ending Fund Balance (Sum lines C and D1)		214,799.67		0.00		0.00
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	214,799.67		0.00		0.00
e. Total Components of Ending Fund Balance		214,799.67		0.00		0.00
(Line D3e must agree with Line D2)						
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Using the last of one time funding in post retirement to make 2010-11 balance. Once we have used these funds, fund 20 will be fully exhausted.						

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,155.04	6,155.04	6,155.04
2. Inflation Increase	0041	261.00	261.00	261.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,416.04	6,416.04	6,416.04
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,416.04	6,416.04	6,416.04
b. Revenue Limit ADA	0033	1,667.21	1,669.08	1,669.08
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	10,696,886.05	10,708,884.04	10,708,884.04
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	151,340.00	160,950.00	160,950.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	130,414.00	132,358.00	132,358.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	10,978,640.05	11,002,192.04	11,002,192.04
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.82033	0.81645	0.81645
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	9,006,107.79	8,982,739.69	8,982,739.69
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	24,155.00	24,144.00	24,144.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	41,840.00	32,913.00	32,913.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(17,685.00)	(8,769.00)	(8,769.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	8,988,422.79	8,973,970.69	8,973,970.69

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	3,630,718.00	3,591,541.00	3,591,541.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	66,375.00	63,480.00	63,480.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	3,564,343.00	3,528,061.00	3,528,061.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	5,424,079.79	5,445,909.69	5,445,909.69
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	198,128.00	63,756.00	63,756.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	(406,378.72)	(406,378.72)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(198,128.00)	(470,134.72)	(470,134.72)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	5,225,951.79	4,975,774.97	4,975,774.97
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	21,613.00	21,613.00	21,613.00
44. California High School Exit Exam	9002	63,458.00	63,458.00	63,458.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	39,430.00	39,430.00	39,430.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	9007	198,608.00	198,608.00	198,608.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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 (2009-10)	1,667.21	1,669.08	0.1%	Met
1st Subsequent Year (2010-11)	1,667.03	1,668.99	0.1%	Met
2nd Subsequent Year (2011-12)	1,665.45	1,667.41	0.1%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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 (2009-10)	1,697	1,697	0.0%	Met
1st Subsequent Year (2010-11)	1,687	1,687	0.0%	Met
2nd Subsequent Year (2011-12)	1,695	1,695	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

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

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2009-10)	1,655	1,697	97.5%	Not Met
1st Subsequent Year (2010-11)	1,656	1,687	98.2%	Not Met
2nd Subsequent Year (2011-12)	1,655	1,695	97.6%	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)

CBEDS information does not include Special Education, whereas our ADA projections include SDC ADA. Based on our month by month review of ADA to Enrollment, we are closer to 96% for all programs combined.

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 (2009-10)	8,856,670.00		
1st Subsequent Year (2010-11)	8,935,248.00	8,975,252.00	0.4%	Met
2nd Subsequent Year (2011-12)	9,138,816.00	8,966,772.00	-1.9%	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)

Current year reflects the one time ADA RL reduction imposed by the State. Doesn't apply for the out years.

5. CRITERION: Salaries and Benefits

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

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

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

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

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

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2009-10)	8,253,475.00	9,542,944.25	86.5%	Met
1st Subsequent Year (2010-11)	8,535,427.00	9,785,860.00	87.2%	Met
2nd Subsequent Year (2011-12)	8,575,562.00	9,808,225.00	87.4%	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 (2009-10)	1,640,324.00	1,162,696.10	-29.1%	Yes
1st Subsequent Year (2010-11)	902,757.00	921,844.00	2.1%	No
2nd Subsequent Year (2011-12)	774,731.00	793,818.00	2.5%	No

Explanation:
(required if Yes)

During budget adoption, treated ARRA funding (RS 3200) as a grant versus an entitlement, therefore at first interim reduced revenue that was received in prior fiscal year and treating it as carryover in 2009-10.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2009-10)	1,788,704.00	1,810,992.56	1.2%	No
1st Subsequent Year (2010-11)	1,824,588.00	1,783,632.00	-2.2%	No
2nd Subsequent Year (2011-12)	1,855,930.00	1,795,679.00	-3.2%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2009-10)	344,913.00	447,638.72	29.8%	Yes
1st Subsequent Year (2010-11)	346,349.00	431,469.00	24.6%	Yes
2nd Subsequent Year (2011-12)	351,099.00	433,604.00	23.5%	Yes

Explanation:
(required if Yes)

Additional funding transfer from ROP due to staffing adjustments; Special Education Day Class interagency services increased to allow for the new formula that results in districts paying for their students within our district, Freshman sports being paid to district by outside source; Erate revenues reported as revenue with a corresponding increase to communication. Also reclassified a grant from federal income to local as it is a pass through from Butte College.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2009-10)	620,836.00	981,905.01	58.2%	Yes
1st Subsequent Year (2010-11)	471,124.00	443,904.00	-5.8%	Yes
2nd Subsequent Year (2011-12)	593,195.00	443,374.00	-25.3%	Yes

Explanation:
(required if Yes)

District has a practice of fully appropriating prior year carryover, deferred revenue, unappropriated and code to supplies. Out years reflect less being spent on instructional materials due to the adoption being postponed and was originally put into multi year for 2011-12. Additionally, we will exhaust all of RS 7156 by end of 2010-11 and be using carryover from RS 6300 (restricted lottery) to cover our on going instructional materials needs.

Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2009-10)	1,171,022.00	1,280,800.45	9.4%	Yes
1st Subsequent Year (2010-11)	1,138,000.00	1,252,895.00	10.1%	Yes
2nd Subsequent Year (2011-12)	1,136,943.35	1,232,895.00	8.4%	Yes

Explanation:
(required if Yes)

District has a practice of fully appropriating prior year and with restricted programs also code to allowable operational objects such as travel, e tc. Because we are coding ERATE earnings as misc. local revenues, communications has a corresponding increase to reflect actual cost. Out years reflect increase to transportation to allow for the smog requirements for buses. Liability insurance increased from budget adoption.

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 (2009-10)	3,773,941.00	3,421,327.38	-9.3%	Not Met
1st Subsequent Year (2010-11)	3,073,694.00	3,136,945.00	2.1%	Met
2nd Subsequent Year (2011-12)	2,981,760.00	3,023,101.00	1.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2009-10)	1,791,858.00	2,262,705.46	26.3%	Not Met
1st Subsequent Year (2010-11)	1,609,124.00	1,696,799.00	5.4%	Not Met
2nd Subsequent Year (2011-12)	1,730,138.35	1,676,269.00	-3.1%	Met

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

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

- 1a. STANDARD 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)

During budget adoption, treated ARRA funding (RS 3200) as a grant versus an entitlement, therefore at first interim reduced revenue that was received in prior fiscal year and treating it as carryover in 2009-10.

Explanation:

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

Explanation:

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

Additional funding transfer from ROP due to staffing adjustments; Special Education Day Class interagency services increased to allow for the new formula that results in districts paying for their students within our district, Freshman sports being paid to district by outside source; Erate revenues reported as revenue with a corresponding increase to communication. Also reclassified a grant from federal income to local as it is a pass through from Butte College.

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

Explanation:

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

District has a practice of fully appropriating prior year carryover, deferred revenue, unappropriated and code to supplies. Out years reflect less being spent on instructional materials due to the adoption being postponed and was originally put into multi year for 2011-12. Additionally, we will exhaust all of RS 7156 by end of 2010-11 and be using carryover from RS 6300 (restricted lottery) to cover our on going instructional materials needs.

Explanation:

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

District has a practice of fully appropriating prior year and with restricted programs also code to allowable operational objects such as travel, e tc. Because we are coding ERATE earnings as misc. local revenues, communications has a corresponding increase to reflect actual cost. Out years reflect increase to transportation to allow for the smog requirements for buses. Liability insurance increased from budget adoption.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	127,558.21	314,813.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		314,813.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Available Reserves Percentage (Criterion 10C, Line 7)	1.3%	2.0%	-4.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	0.4%	0.7%	-1.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2009-10)	(186,329.96)	9,739,447.25	1.9%	Not Met
1st Subsequent Year (2010-11)	(33,232.46)	9,975,633.00	0.3%	Met
2nd Subsequent Year (2011-12)	(536,035.69)	9,997,998.00	5.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Current year we have appropriated carryover into the current budget. It is primarily "restricted" unrestricted funding such as opportunity school and PAR along with realignment of budget resulting in utilizing most of the unrestricted's fund balance. Out year 2011-12, current year revenues are inadequate to support operational expenditures, nor meet our reserve requirements.

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 MYP1 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 MYP1, Line D2)	Status
Current Year (2009-10)	260,229.95	Met
1st Subsequent Year (2010-11)	119,128.46	Met
2nd Subsequent Year (2011-12)	(527,775.23)	Not Met

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

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

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

Explanation:
(required if NOT met)

We are unable to meet our operational needs in 2011-12. This figure can be less if Cola is granted without corresponding increase in deficit, but at this time, we must assume the State will not be able to fund the two out year Colas. Additionally, this figure will need to be addressed at 2nd interim once the cut list has been approved and should reflect all three years being meet.

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 (2009-10)	(35,127.39)	Not Met

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

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

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

Explanation:
(required if NOT met)

Cash flow could be as high as a negative \$818,000. We have included MAA revenues for quarters 1 through 3 to be received by June 30th and the 4th as an accrual. Category 4xxx is budgeted much higher than what we anticipate being actually spent due to 4xxx is where carryover tends to be budgeted but not spent. If fully spent and no MAA receipts received, we could have a much higher negative ending cash balance by June 30th, creating an accelerated problem for 2010-11 cash flow.

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B)	1,655	1,656	1,655
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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	13,584,211.39	12,953,933.00	12,903,051.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	13,584,211.39	12,953,933.00	12,903,051.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	407,526.34	388,617.99	387,091.53
6. Reserve Standard - by Amount (\$58,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	407,526.34	388,617.99	387,091.53

10C. Calculating the District's Available Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	0.00		
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	23,747.45	18,218.36	(517,817.33)
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	150,000.00	242,224.09	
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.09		
6. District's Available Reserves Amount (Sum lines 1 thru 5)	173,747.54	260,442.45	(517,817.33)
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	1.28%	2.01%	-4.01%
District's Reserve Standard (Section 10B, Line 7):	407,526.34	388,617.99	387,091.53
Status:	Not Met	Not Met	Not Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

We are using the state's criteria for 1% current year and progressively achieve 3% in 2011-12. We meet the 2% in 2010-11 but do not meet the 3% in 2011-12

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?

Yes

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

ARRA funding is used for 2009-10 and Title I ARRA for both 2009-10 and 2010-11. We will have to absorb all available reserves to meet 2010-11 and/or make significant cuts. 2nd interim will reflect all Board approved cuts.

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:

We do have a resolution on file in the event it is necessary. At this time we have a TRAN.

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.

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 (2009-10)	(687,938.00)	(1,304,580.43)	89.6%	616,642.43	Not Met
1st Subsequent Year (2010-11)	(701,941.00)	(1,482,271.00)	111.2%	780,330.00	Not Met
2nd Subsequent Year (2011-12)	(710,865.00)	(1,525,746.00)	114.6%	814,881.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2009-10)	207,774.00	196,503.00	-5.4%	(11,271.00)	Met
1st Subsequent Year (2010-11)	208,445.00	189,773.00	-9.0%	(18,672.00)	Met
2nd Subsequent Year (2011-12)	209,989.00	189,773.00	-9.6%	(20,216.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2009-10)	119,645.00	560,519.00	368.5%	440,874.00	Not Met
1st Subsequent Year (2010-11)	216,077.00	733,431.00	239.4%	517,354.00	Not Met
2nd Subsequent Year (2011-12)	560.00	298,680.00	53235.7%	298,120.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

We have changed how we account for special education excess cost. Adopted budget had it as part of unrestricted RS 0000 expenditure. We have since moved the excess cost to RS 6500 for special education, therefore have to increase contribution from general fund to RS 6500 to balance this program. This change has been made for all three years.

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

Explanation:
(required if NOT met)

Slight realignment to cafeteria and deferred mt in all three years.

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

Explanation:
(required if NOT met)

Current year is a result of the one time ADA reduction by the state along with increased deficit. Out years reflect our need to draw from fund 17 and 20 to balance the budget. Both fund 17 and 20 will be fully exhausted.

- 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?

No

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

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

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2009

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

Other Long-term Commitments (continued):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2009

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

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

No

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

No

2. OPEB Liabilities

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

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jan 01, 2009	Jan 01, 2009

d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

3. OPEB Contributions

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2009-10)	495,200.00	495,200.00
1st Subsequent Year (2010-11)	495,200.00	495,200.00
2nd Subsequent Year (2011-12)	495,200.00	495,200.00

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

Current Year (2009-10)	543,242.00	549,369.00
1st Subsequent Year (2010-11)	508,529.00	514,485.00
2nd Subsequent Year (2011-12)	486,997.00	493,164.00

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

Current Year (2009-10)	542,582.00	549,352.00
1st Subsequent Year (2010-11)	508,529.00	514,485.00
2nd Subsequent Year (2011-12)	486,997.00	493,164.00

d. Number of retirees receiving OPEB benefits

Current Year (2009-10)	50	50
1st Subsequent Year (2010-11)	47	47
2nd Subsequent Year (2011-12)	44	44

4. Comments:

--

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

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

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

Yes

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

No

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

--

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2009-10)		
1st Subsequent Year (2010-11)		
2nd Subsequent Year (2011-12)		

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?
If Yes, skip to section S8B.
If No, continue with section S8A.

No

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions	88.0	71.8	70.8	70.8

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

No

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

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

65,815

7. Amount included for any tentative salary increases

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
0	0	0

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

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

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

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

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
68,877	65,136	53,909
1.0%	1.0%	1.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-management) FTE positions	45.0	44.0	44.0	40.2

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

No

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

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

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

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

No	No	No
----	----	----

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

23,207

7. Amount included for any tentative salary increases

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	0	0	0

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	475,570	475,570	475,570
3. Percent of H&W cost paid by employer	86%	86%	86%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

No

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

Classified (Non-management) Step and Column Adjustments

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	24,235	15,488	17,536
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

Classified (Non-management) - Other

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

Loss of Title I funding and no additional one time Federal Stimulus Title I funding could result in 2010-11 if not, at least by 2011-12 the loss of 3.9 FTE but as high as 19.75 FTE's (all aides) depending on how these funds are used thereafter and meet compliance with program guidelines and accounting for our PI status.

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

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

SACS2009ALL Financial Reporting Software - 2009.2.0
11/30/2009 8:51:57 AM

11-62661-0000000

First Interim
2009-10 Original Budget
Technical Review Checks

Willows Unified

Glenn County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-FUNDxOBJECT - (W) - The following combinations for FUND and OBJECT are invalid. These account code combinations will not display in the fund forms and will result in an incorrect calculated ending fund balance (Object 979Z), causing the fund forms to be out of balance with Object 979Z. Your general ledger data must be corrected and the data reimported. If you believe these account code combinations are valid, please contact the CDE for assistance.

EXCEPTION

ACCOUNT					FUND	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		
01	0000	0	0000	0000	8435		29,599.00

Explanation: This combination has been fixed in working and projected budget.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2009ALL Financial Reporting Software - 2009.2.0
11/30/2009 8:52:08 AM

11-62661-0000000

First Interim
2009-10 Board Approved Operating Budget
Technical Review Checks

Willows Unified

Glenn County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2009ALL Financial Reporting Software - 2009.2.0
11/30/2009 8:52:21 AM

11-62661-0000000

First Interim
2009-10 Actuals to Date
Technical Review Checks

Willows Unified

Glenn County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2009ALL Financial Reporting Software - 2009.2.0
11/30/2009 8:51:41 AM

11-62661-0000000

First Interim
2009-10 Projected Totals
Technical Review Checks

Willows Unified

Glenn County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.