

**FOLSOM CORDOVA  
UNIFIED SCHOOL  
DISTRICT**



**Approve 2010/2011**

**Second Interim Financial Report  
Multiyear Projections  
Criteria and Standards**

**Period Ending January 31, 2011**

**Board Meeting Date: March 10, 2011**

**ITEM 1011-183  
Separate Enclosure**

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2011-12 Projection (C) | % Change (Cols. E-C/C) (D) | 2012-13 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h) |                      |                                      |                            |                        |                            |                        |
| 1. Revenue Limit Sources  | 8010-8099            | 91,043,318.00                        |                            |                        |                            |                        |
| a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)   |                      | 6,349.78                             | 1.37%                      | 6,436.78               | 1.80%                      | 6,552.78               |
| b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)   |                      | 18,255.78                            | -1.95%                     | 17,900.00              | -1.68%                     | 17,600.00              |
| c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)  |                      | 115,920,186.73                       | -0.61%                     | 115,218,362.00         | 0.10%                      | 115,328,928.00         |
| d. Other Revenue Limit (Form RLI, lines 6 thru 14)  |                      | 555,642.00                           | 1.67%                      | 564,921.22             | 1.90%                      | 575,654.72             |
| e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)   |                      | 116,475,828.73                       | -0.59%                     | 115,783,283.22         | 0.10%                      | 115,904,582.72         |
| f. Deficit Factor (Form RLI, line 16)   |                      | 0.82037                              | -2.01%                     | 0.80392                | 0.00%                      | 0.80392                |
| g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)   |                      | 95,553,275.62                        | -2.59%                     | 93,080,497.05          | 0.10%                      | 93,178,012.14          |
| h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)     |                      | 161,506.00                           | 0.00%                      | 161,506.00             | 0.00%                      | 161,506.00             |
| i. Revenue Limit Transfers (Objects 8091 and 8097)  |                      | (5,329,970.00)                       | 1.67%                      | (5,418,980.50)         | 1.90%                      | (5,521,941.13)         |
| j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)   |                      | 658,506.00                           | 0.00%                      | 658,506.00             | 0.00%                      | 658,506.00             |
| k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)  |                      | 91,043,317.62                        | -2.81%                     | 88,481,528.55          | -0.01%                     | 88,476,083.01          |
| 2. Federal Revenues   | 8100-8299            | 388,833.00                           | 0.00%                      | 388,833.00             | 0.00%                      | 388,833.00             |
| 3. Other State Revenues   | 8300-8599            | 14,597,355.00                        | -7.97%                     | 13,433,538.00          | 0.00%                      | 13,433,538.00          |
| 4. Other Local Revenues   | 8600-8799            | 3,493,109.00                         | -2.15%                     | 3,418,109.00           | 0.00%                      | 3,418,109.00           |
| 5. Other Financing Sources  | 8900-8999            | (18,616,718.00)                      | 7.95%                      | (20,097,415.00)        | 13.43%                     | (22,797,415.00)        |
| 6. Total (Sum lines A1k thru A5)  |                      | 90,905,896.62                        | -5.81%                     | 85,624,593.55          | -3.16%                     | 82,919,148.01          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| (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  |                      |                                      |                            | 53,030,274.00          |                            | 55,482,115.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 2,451,841.00           |                            | 1,326,871.00           |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 53,030,274.00                        | 4.62%                      | 55,482,115.00          | 2.39%                      | 56,808,986.00          |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 11,369,840.00          |                            | 11,654,279.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 284,439.00             |                            | 113,208.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 11,369,840.00                        | 2.50%                      | 11,654,279.00          | 0.97%                      | 11,767,487.00          |
| 3. Employee Benefits  | 3000-3999            | 15,185,238.32                        | 2.63%                      | 15,585,238.00          | 2.57%                      | 15,985,238.00          |
| 4. Books and Supplies   | 4000-4999            | 3,795,538.00                         | 59.07%                     | 6,037,538.00           | 0.00%                      | 6,037,538.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 7,705,525.00                         | 1.30%                      | 7,805,525.00           | 1.28%                      | 7,905,525.00           |
| 6. Capital Outlay   | 6000-6999            | 164,223.00                           | 0.00%                      | 164,223.00             | 0.00%                      | 164,223.00             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 42,300.00                            | 0.00%                      | 42,300.00              | 0.00%                      | 42,300.00              |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (2,734,122.00)                       | -1.32%                     | (2,698,122.00)         | 0.00%                      | (2,698,122.00)         |
| 9. Other Financing Uses   | 7600-7699            | 1,422,726.00                         | -18.18%                    | 1,164,075.00           | 0.00%                      | 1,164,075.00           |
| 10. Other Adjustments (Explain in Section F below)  |                      |                                      |                            |                        |                            | (12,710,694.02)        |
| 11. Total (Sum lines B1 thru B10)   |                      | 89,981,542.32                        | 5.84%                      | 95,237,171.00          | -11.31%                    | 84,466,555.98          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      |                                      |                            |                        |                            |                        |
|   |                      | 924,354.30                           |                            | (9,612,577.45)         |                            | (1,547,407.97)         |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 14,675,631.12                        |                            | 15,599,985.42          |                            | 5,987,407.97           |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 15,599,985.42                        |                            | 5,987,407.97           |                            | 4,440,000.00           |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Fund Balance Reserves  | 9710-9740            | 75,000.00                            |                            | 75,000.00              |                            | 75,000.00              |
| b. Designated for Economic Uncertainties  | 9770                 | 4,365,000.00                         |                            | 4,482,680.42           |                            | 4,139,441.15           |
| c. Fund Balance Designations  | 9775, 9780           | 11,159,985.80                        |                            | 1,429,727.55           |                            | 225,558.85             |
| d. Undesignated/Unappropriated Balance  | 9790                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)   |                      | 15,599,985.80                        |                            | 5,987,407.97           |                            | 4,440,000.00           |

| Description  | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2011-12 Projection (C) | % Change (Cols. E-C/C) (D) | 2012-13 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| 1. General Fund  |              |                                      |                            |                        |                            |                        |
| a. Designated for Economic Uncertainties   | 9770         | 4,365,000.00                         |                            | 4,482,680.42           |                            | 4,139,441.15           |
| b. Undesignated/Unappropriated Amount  | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 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         |                                      |                            |                        |                            |                        |
| b. Undesignated/Unappropriated Amount  | 9790         |                                      |                            |                        |                            |                        |
| <b>3. Total Available Reserves (Sum lines E1 thru E2b)</b>   |              | <b>4,365,000.00</b>                  |                            | <b>4,482,680.42</b>    |                            | <b>4,139,441.15</b>    |
| <b>F. ASSUMPTIONS</b>  |              |                                      |                            |                        |                            |                        |
| 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. |              |                                      |                            |                        |                            |                        |
| Reductions that will be needed to address the projected budget. See attached narrative.  |              |                                      |                            |                        |                            |                        |

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2011-12 Projection (C) | % Change (Cols. E-C/C) (D) | 2012-13 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| (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            | 5,329,970.00                         | 1.67%                      | 5,418,980.50           | 1.90%                      | 5,521,941.13           |
| 2. Federal Revenues   | 8100-8299            | 11,662,675.00                        | -7.55%                     | 10,781,978.00          | -25.04%                    | 8,081,978.00           |
| 3. Other State Revenues   | 8300-8599            | 14,155,534.00                        | 1.67%                      | 14,391,931.42          | 0.00%                      | 14,391,931.42          |
| 4. Other Local Revenues   | 8600-8799            | 950,493.00                           | 0.00%                      | 950,493.00             | 0.00%                      | 950,493.00             |
| 5. Other Financing Sources  | 8900-8999            | 21,694,903.00                        | -7.03%                     | 20,170,407.00          | 13.39%                     | 22,870,407.00          |
| 6. Total (Sum lines A1 thru A5)   |                      | 53,793,575.00                        | -3.87%                     | 51,713,789.92          | 0.20%                      | 51,816,750.55          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| (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  |                      |                                      |                            | 15,818,387.70          |                            | 16,550,754.70          |
| b. Step & Column Adjustment   |                      |                                      |                            | 732,367.00             |                            | 396,337.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 15,818,387.70                        | 4.63%                      | 16,550,754.70          | 2.39%                      | 16,947,091.70          |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 13,723,310.00          |                            | 14,066,771.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 343,461.00             |                            | 136,695.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 13,723,310.00                        | 2.50%                      | 14,066,771.00          | 0.97%                      | 14,203,466.00          |
| 3. Employee Benefits  | 3000-3999            | 8,510,813.00                         | 0.00%                      | 8,510,813.00           | 0.00%                      | 8,510,813.00           |
| 4. Books and Supplies   | 4000-4999            | 2,857,436.30                         | 136.86%                    | 6,768,167.00           | -17.79%                    | 5,564,441.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 6,857,398.00                         | 4.37%                      | 7,157,398.00           | -3.62%                     | 6,898,344.12           |
| 6. Capital Outlay   | 6000-6999            | 2,590,003.00                         | -92.96%                    | 182,305.00             | 0.00%                      | 182,305.00             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 760,332.00                           | 0.00%                      | 760,332.00             | 0.00%                      | 760,332.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 2,480,162.00                         | -98.43%                    | 38,969.00              | 0.00%                      | 38,969.00              |
| 9. Other Financing Uses   | 7600-7699            | 162,958.00                           | -7.95%                     | 150,000.00             | 0.00%                      | 150,000.00             |
| 10. Other Adjustments (Explain in Section F below)  |                      |                                      |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 53,760,800.00                        | 0.79%                      | 54,185,509.70          | -1.72%                     | 53,255,761.82          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      |                                      |                            |                        |                            |                        |
|   |                      | 32,775.00                            |                            | (2,471,719.78)         |                            | (1,439,011.27)         |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 3,877,956.05                         |                            | 3,910,731.05           |                            | 1,439,011.27           |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 3,910,731.05                         |                            | 1,439,011.27           |                            | 0.00                   |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Fund Balance Reserves  | 9710-9740            | 3,910,731.05                         |                            |                        |                            |                        |
| b. Designated for Economic Uncertainties  | 9770                 | 0.00                                 |                            |                        |                            |                        |
| c. Fund Balance Designations  | 9775, 9780           | 0.00                                 |                            |                        |                            |                        |
| d. Undesignated/Unappropriated Balance  | 9790                 | 0.00                                 |                            | 1,439,011.27           |                            | 0.00                   |
| e. Total Components of Ending Fund Balance  |                      |                                      |                            |                        |                            |                        |
| (Line D3e must agree with line D2)  |                      | 3,910,731.05                         |                            | 1,439,011.27           |                            | 0.00                   |

| Description  | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2011-12 Projection (C) | % Change (Cols. E-C/C) (D) | 2012-13 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| 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)  |              |                                      |                            |                        |                            |                        |
| <b>F. ASSUMPTIONS</b>  |              |                                      |                            |                        |                            |                        |
| 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. |              |                                      |                            |                        |                            |                        |

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2011-12 Projection (C) | % Change (Cols. E-C/C) (D) | 2012-13 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| (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            | 96,373,288.00                        | -2.57%                     | 93,900,509.05          | 0.10%                      | 93,998,024.14          |
| 2. Federal Revenues   | 8100-8299            | 12,051,508.00                        | -7.31%                     | 11,170,811.00          | -24.17%                    | 8,470,811.00           |
| 3. Other State Revenues   | 8300-8599            | 28,752,889.00                        | -3.23%                     | 27,825,469.42          | 0.00%                      | 27,825,469.42          |
| 4. Other Local Revenues   | 8600-8799            | 4,443,602.00                         | -1.69%                     | 4,368,602.00           | 0.00%                      | 4,368,602.00           |
| 5. Other Financing Sources  | 8900-8999            | 3,078,185.00                         | -97.63%                    | 72,992.00              | 0.00%                      | 72,992.00              |
| 6. Total (Sum lines A1 thru A5)   |                      | 144,699,471.62                       | -5.09%                     | 137,338,383.47         | -1.89%                     | 134,735,898.56         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| (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  |                      |                                      |                            | 68,848,661.70          |                            | 72,032,869.70          |
| b. Step & Column Adjustment   |                      |                                      |                            | 3,184,208.00           |                            | 1,723,208.00           |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 68,848,661.70                        | 4.62%                      | 72,032,869.70          | 2.39%                      | 73,756,077.70          |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 25,093,150.00          |                            | 25,721,050.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 627,900.00             |                            | 249,903.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 25,093,150.00                        | 2.50%                      | 25,721,050.00          | 0.97%                      | 25,970,953.00          |
| 3. Employee Benefits  | 3000-3999            | 23,696,051.32                        | 1.69%                      | 24,096,051.00          | 1.66%                      | 24,496,051.00          |
| 4. Books and Supplies   | 4000-4999            | 6,652,974.30                         | 92.48%                     | 12,805,705.00          | -9.40%                     | 11,601,979.00          |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 14,562,923.00                        | 2.75%                      | 14,962,923.00          | -1.06%                     | 14,803,869.12          |
| 6. Capital Outlay   | 6000-6999            | 2,754,226.00                         | -87.42%                    | 346,528.00             | 0.00%                      | 346,528.00             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 802,632.00                           | 0.00%                      | 802,632.00             | 0.00%                      | 802,632.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (253,960.00)                         | 947.08%                    | (2,659,153.00)         | 0.00%                      | (2,659,153.00)         |
| 9. Other Financing Uses   | 7600-7699            | 1,585,684.00                         | -17.13%                    | 1,314,075.00           | 0.00%                      | 1,314,075.00           |
| 10. Other Adjustments   |                      |                                      |                            | 0.00                   |                            | (12,710,694.02)        |
| 11. Total (Sum lines B1 thru B10)   |                      | 143,742,342.32                       | 3.95%                      | 149,422,680.70         | -7.83%                     | 137,722,317.80         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      |                                      |                            |                        |                            |                        |
|   |                      | 957,129.30                           |                            | (12,084,297.23)        |                            | (2,986,419.24)         |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 18,553,587.17                        |                            | 19,510,716.47          |                            | 7,426,419.24           |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 19,510,716.47                        |                            | 7,426,419.24           |                            | 4,440,000.00           |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Fund Balance Reserves  | 9710-9740            | 3,985,731.05                         |                            | 75,000.00              |                            | 75,000.00              |
| b. Designated for Economic Uncertainties  | 9770                 | 4,365,000.00                         |                            | 4,482,680.42           |                            | 4,139,441.15           |
| c. Fund Balance Designations  | 9775, 9780           | 11,159,985.80                        |                            | 1,429,727.55           |                            | 225,558.85             |
| d. Undesignated/Unappropriated Balance  | 9790                 | 0.00                                 |                            | 1,439,011.27           |                            | 0.00                   |
| e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)                               |                      | 19,510,716.85                        |                            | 7,426,419.24           |                            | 4,440,000.00           |

| Description  | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2011-12 Projection (C) | % Change (Cols. E-C/C) (D) | 2012-13 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>  |              |                                      |                            |                        |                            |                        |
| 1. General Fund  |              |                                      |                            |                        |                            |                        |
| a. Designated for Economic Uncertainties   | 9770         | 4,365,000.00                         |                            | 4,482,680.42           |                            | 4,139,441.15           |
| b. Undesignated/Unappropriated Amount  | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)  | 979Z         | (1.14)                               |                            | 0.00                   |                            | 0.00                   |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |              |                                      |                            |                        |                            |                        |
| a. Designated for Economic Uncertainties   | 9770         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Undesignated/Unappropriated Amount  | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)  |              | 4,364,998.86                         |                            | 4,482,680.42           |                            | 4,139,441.15           |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)   |              | 3.04%                                |                            | 3.00%                  |                            | 3.01%                  |
| <b>F. RECOMMENDED RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| 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? <u>No</u>  |              |                                      |                            |                        |                            |                        |
| 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)   |              |                                      |                            |                        |                            |                        |
|  |              | 17,893.44                            |                            | 17,893.44              |                            | 17,593.44              |
| 3. Calculating the Reserves  |              |                                      |                            |                        |                            |                        |
| a. Total Expenditures and Other Financing Uses (Line B11)  |              | 143,742,342.32                       |                            | 149,422,680.70         |                            | 137,722,317.80         |
| 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)   |              | 143,742,342.32                       |                            | 149,422,680.70         |                            | 137,722,317.80         |
| 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)  |              | 4,312,270.27                         |                            | 4,482,680.42           |                            | 4,131,669.53           |
| 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)   |              | 4,312,270.27                         |                            | 4,482,680.42           |                            | 4,131,669.53           |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)   |              | YES                                  |                            | YES                    |                            | YES                    |

| Description  | Object Codes         | Projected Year Totals (A) | % Change (Cols. C-A/A) (B) | 2011-12 Projection (C) | % Change (Cols. E-C/C) (D) | 2012-13 Projection (E) |
|--|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>   |                      |                           |                            |                        |                            |                        |
| (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            | 696,143.00                | 1.67%                      | 707,769.00             | 1.80%                      | 720,509.00             |
| 2. Federal Revenues  | 8100-8299            | 0.00                      | 0.00%                      |                        | 0.00%                      |                        |
| 3. Other State Revenues  | 8300-8599            | 81,006.00                 | -5.65%                     | 76,433.00              | 0.00%                      | 76,433.00              |
| 4. Other Local Revenues  | 8600-8799            | 657.00                    | -23.90%                    | 500.00                 | 0.00%                      | 500.00                 |
| 5. Other Financing Sources   | 8900-8999            | 0.00                      | 0.00%                      |                        | 0.00%                      |                        |
| 6. Total (Sum lines A1 thru A5)  |                      | 777,806.00                | 0.89%                      | 784,702.00             | 1.62%                      | 797,442.00             |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                      |                           |                            |                        |                            |                        |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)  |                      |                           |                            |                        |                            |                        |
| 1. Certificated Salaries   | 1000-1999            | 367,671.00                | 1.63%                      | 373,664.00             | 0.00%                      | 373,664.00             |
| 2. Classified Salaries   | 2000-2999            | 33,388.00                 | 1.63%                      | 33,932.00              | 0.00%                      | 33,932.00              |
| 3. Employee Benefits   | 3000-3999            | 83,834.00                 | 1.63%                      | 85,201.00              | 0.00%                      | 85,201.00              |
| 4. Books and Supplies  | 4000-4999            | 113,414.00                | 17.99%                     | 133,814.00             | 0.00%                      | 133,814.00             |
| 5. Services and Other Operating Expenditures   | 5000-5999            | 223,233.00                | -37.46%                    | 139,604.00             | 0.00%                      | 139,604.00             |
| 6. Capital Outlay  | 6000-6999            | 0.00                      | 0.00%                      |                        | 0.00%                      |                        |
| 7. Other Outgo (excluding Transfers of Indirect Costs)   | 7100-7299, 7400-7499 | 0.00                      | 0.00%                      |                        | 0.00%                      |                        |
| 8. Other Outgo - Transfers of Indirect Costs   | 7300-7399            | 0.00                      | 0.00%                      |                        | 0.00%                      |                        |
| 9. Other Financing Uses  | 7600-7699            | 0.00                      | 0.00%                      |                        | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section E below)   |                      |                           |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)  |                      | 821,540.00                | -6.73%                     | 766,215.00             | 0.00%                      | 766,215.00             |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>  |                      |                           |                            |                        |                            |                        |
| (Line A6 minus line B11)   |                      |                           |                            |                        |                            |                        |
|  |                      | (43,734.00)               |                            | 18,487.00              |                            | 31,227.00              |
| <b>D. FUND BALANCE</b>   |                      |                           |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance  | 9791-9795            | 43,734.40                 |                            | 0.40                   |                            | 18,487.40              |
| 2. Ending Fund Balance (Sum lines C and D1)  |                      | 0.40                      |                            | 18,487.40              |                            | 49,714.40              |
| 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                 | 0.40                      |                            | 18,487.40              |                            | 49,714.40              |
| e. Total Components of Ending Fund Balance   |                      | 0.40                      |                            | 18,487.40              |                            | 49,714.40              |
| (Line D3e must agree with Line D2)   |                      |                           |                            |                        |                            |                        |
| <b>E. ASSUMPTIONS</b>  |                      |                           |                            |                        |                            |                        |
| 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) | 2011-12 Projection (C) | % Change (Cols. E-C/C) (D) | 2012-13 Projection (E) |
|--|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>   |                      |                           |                            |                        |                            |                        |
| (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            | 173,290.00                | 0.00%                      | 173,290.00             | 0.00%                      | 173,290.00             |
| 3. Other State Revenues  | 8300-8599            | 0.00                      | 0.00%                      |                        | 0.00%                      |                        |
| 4. Other Local Revenues  | 8600-8799            | 269,768.00                | -0.26%                     | 269,054.00             | 0.00%                      | 269,054.00             |
| 5. Other Financing Sources   | 8900-8999            | 568,277.00                | -45.51%                    | 309,626.00             | 0.00%                      | 309,626.00             |
| 6. Total (Sum lines A1 thru A5)  |                      | 1,011,335.00              | -25.65%                    | 751,970.00             | 0.00%                      | 751,970.00             |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                      |                           |                            |                        |                            |                        |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)  |                      |                           |                            |                        |                            |                        |
| 1. Certificated Salaries   | 1000-1999            | 451,276.00                | 1.63%                      | 458,631.00             | 0.00%                      | 458,631.00             |
| 2. Classified Salaries   | 2000-2999            | 131,278.00                | 1.63%                      | 133,418.00             | 0.00%                      | 133,418.00             |
| 3. Employee Benefits   | 3000-3999            | 131,121.00                | 1.63%                      | 133,258.00             | 0.00%                      | 133,258.00             |
| 4. Books and Supplies  | 4000-4999            | 84,577.00                 | -42.59%                    | 48,559.00              | 0.00%                      | 48,559.00              |
| 5. Services and Other Operating Expenditures   | 5000-5999            | 55,000.00                 | -18.67%                    | 44,731.00              | 0.00%                      | 44,731.00              |
| 6. Capital Outlay  | 6000-6999            | 25,204.00                 | 0.00%                      | 25,204.00              | 0.00%                      | 25,204.00              |
| 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)  |                      | 878,456.00                | -3.94%                     | 843,801.00             | 0.00%                      | 843,801.00             |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>  |                      |                           |                            |                        |                            |                        |
| (Line A6 minus line B11)   |                      |                           |                            |                        |                            |                        |
|  |                      | 132,879.00                |                            | (91,831.00)            |                            | (91,831.00)            |
| <b>D. FUND BALANCE</b>   |                      |                           |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance  | 9791-9795            | 477,295.45                |                            | 610,174.45             |                            | 518,343.45             |
| 2. Ending Fund Balance (Sum lines C and D1)  |                      | 610,174.45                |                            | 518,343.45             |                            | 426,512.45             |
| 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                 | 610,174.45                |                            | 518,343.45             |                            | 426,512.45             |
| e. Total Components of Ending Fund Balance   |                      | 610,174.45                |                            | 518,343.45             |                            | 426,512.45             |
| (Line D3e must agree with Line D2)   |                      |                           |                            |                        |                            |                        |
| <b>E. ASSUMPTIONS</b>  |                      |                           |                            |                        |                            |                        |
| 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) | 2011-12 Projection (C) | % Change (Cols. E-C/C) (D) | 2012-13 Projection (E) |
|--|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>   |                      |                           |                            |                        |                            |                        |
| (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                   | 0.00%                      |                        |
| 2. Federal Revenues  | 8100-8299            | 49,459.00                 | -1.98%                     | 48,479.00              | 0.00%                      | 48,479.00              |
| 3. Other State Revenues  | 8300-8599            | 939,987.00                | 0.00%                      | 939,987.00             | 0.00%                      | 939,987.00             |
| 4. Other Local Revenues  | 8600-8799            | 0.00                      | 0.00%                      |                        | 0.00%                      |                        |
| 5. Other Financing Sources   | 8900-8999            | 0.00                      | 0.00%                      |                        | 0.00%                      |                        |
| 6. Total (Sum lines A1 thru A5)  |                      | 989,446.00                | -0.10%                     | 988,466.00             | 0.00%                      | 988,466.00             |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                      |                           |                            |                        |                            |                        |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)  |                      |                           |                            |                        |                            |                        |
| 1. Certificated Salaries   | 1000-1999            | 53,488.00                 | 1.63%                      | 54,360.00              | 0.00%                      | 54,360.00              |
| 2. Classified Salaries   | 2000-2999            | 480,306.00                | 1.63%                      | 488,135.00             | 0.00%                      | 488,135.00             |
| 3. Employee Benefits   | 3000-3999            | 176,803.00                | 1.63%                      | 179,685.00             | 0.00%                      | 179,685.00             |
| 4. Books and Supplies  | 4000-4999            | 73,796.00                 | -12.91%                    | 64,266.00              | 0.00%                      | 64,266.00              |
| 5. Services and Other Operating Expenditures   | 5000-5999            | 157,998.00                | 26.02%                     | 199,102.00             | 0.00%                      | 199,102.00             |
| 6. Capital Outlay  | 6000-6999            | 9,948.00                  | -100.00%                   |                        | 0.00%                      |                        |
| 7. Other Outgo (excluding Transfers of Indirect Costs)   | 7100-7299, 7400-7499 | 2,726.00                  | -82.13%                    | 487.00                 | 0.00%                      | 487.00                 |
| 8. Other Outgo - Transfers of Indirect Costs   | 7300-7399            | 38,699.00                 | 5.77%                      | 40,933.00              | 0.00%                      | 40,933.00              |
| 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)  |                      | 993,764.00                | 3.34%                      | 1,026,968.00           | 0.00%                      | 1,026,968.00           |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>  |                      |                           |                            |                        |                            |                        |
| (Line A6 minus line B11)   |                      |                           |                            |                        |                            |                        |
|  |                      | (4,318.00)                |                            | (38,502.00)            |                            | (38,502.00)            |
| <b>D. FUND BALANCE</b>   |                      |                           |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance  | 9791-9795            | 189,167.89                |                            | 184,849.89             |                            | 146,347.89             |
| 2. Ending Fund Balance (Sum lines C and D1)  |                      | 184,849.89                |                            | 146,347.89             |                            | 107,845.89             |
| 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                 | 184,849.89                |                            | 146,347.89             |                            | 107,845.89             |
| e. Total Components of Ending Fund Balance   |                      | 184,849.89                |                            | 146,347.89             |                            | 107,845.89             |
| (Line D3e must agree with Line D2)   |                      |                           |                            |                        |                            |                        |
| <b>E. ASSUMPTIONS</b>  |                      |                           |                            |                        |                            |                        |
| 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) | 2011-12 Projection (C) | % Change (Cols. E-C/C) (D) | 2012-13 Projection (E) |
|--|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>   |                      |                           |                            |                        |                            |                        |
| (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            | 2,700,000.00              | 0.00%                      | 2,700,000.00           | 0.00%                      | 2,700,000.00           |
| 3. Other State Revenues  | 8300-8599            | 250,000.00                | 0.00%                      | 250,000.00             | 0.00%                      | 250,000.00             |
| 4. Other Local Revenues  | 8600-8799            | 1,545,692.00              | 0.00%                      | 1,545,692.00           | 0.00%                      | 1,545,692.00           |
| 5. Other Financing Sources   | 8900-8999            | 0.00                      | 0.00%                      |                        | 0.00%                      |                        |
| 6. Total (Sum lines A1 thru A5)  |                      | 4,495,692.00              | 0.00%                      | 4,495,692.00           | 0.00%                      | 4,495,692.00           |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                      |                           |                            |                        |                            |                        |
| (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            | 1,793,113.00              | 1.63%                      | 1,822,341.00           | 0.00%                      | 1,822,341.00           |
| 3. Employee Benefits   | 3000-3999            | 629,200.00                | 1.63%                      | 639,456.00             | 0.00%                      | 639,456.00             |
| 4. Books and Supplies  | 4000-4999            | 1,590,050.00              | 18.87%                     | 1,890,150.00           | 0.00%                      | 1,890,150.00           |
| 5. Services and Other Operating Expenditures   | 5000-5999            | 215,382.00                | 91.88%                     | 413,282.00             | 0.00%                      | 413,282.00             |
| 6. Capital Outlay  | 6000-6999            | 0.00                      | 0.00%                      |                        | 0.00%                      |                        |
| 7. Other Outgo (excluding Transfers of Indirect Costs)   | 7100-7299, 7400-7499 | 5,552.00                  | 0.94%                      | 5,604.00               | 0.00%                      | 5,604.00               |
| 8. Other Outgo - Transfers of Indirect Costs   | 7300-7399            | 215,261.00                | 0.00%                      | 215,261.00             | 0.00%                      | 215,261.00             |
| 9. Other Financing Uses  | 7600-7699            | 750,000.00                | -100.00%                   |                        | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section E below)   |                      |                           |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)  |                      | 5,198,558.00              | -4.09%                     | 4,986,094.00           | 0.00%                      | 4,986,094.00           |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>  |                      |                           |                            |                        |                            |                        |
| (Line A6 minus line B11)   |                      |                           |                            |                        |                            |                        |
|  |                      | (702,866.00)              |                            | (490,402.00)           |                            | (490,402.00)           |
| <b>D. FUND BALANCE</b>   |                      |                           |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance  | 9791-9795            | 3,050,394.75              |                            | 2,347,528.75           |                            | 1,857,126.75           |
| 2. Ending Fund Balance (Sum lines C and D1)  |                      | 2,347,528.75              |                            | 1,857,126.75           |                            | 1,366,724.75           |
| 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                 | 2,347,528.75              |                            | 1,857,126.75           |                            | 1,366,724.75           |
| e. Total Components of Ending Fund Balance   |                      | 2,347,528.75              |                            | 1,857,126.75           |                            | 1,366,724.75           |
| (Line D3e must agree with Line D2)   |                      |                           |                            |                        |                            |                        |
| <b>E. ASSUMPTIONS</b>  |                      |                           |                            |                        |                            |                        |
| 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) | 2011-12 Projection (C) | % Change (Cols. E-C/C) (D) | 2012-13 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b><br>(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            | 25,000.00                 | 0.00%                      | 25,000.00              | 0.00%                      | 25,000.00              |
| 5. Other Financing Sources  | 8900-8999            | 804,449.00                | -0.19%                     | 802,905.00             | 0.00%                      | 802,905.00             |
| 6. Total (Sum lines A1 thru A5)   |                      | 829,449.00                | -0.19%                     | 827,905.00             | 0.00%                      | 827,905.00             |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b><br>(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            | 97,119.00                 | 1.63%                      | 98,702.00              | 0.00%                      | 98,702.00              |
| 3. Employee Benefits  | 3000-3999            | 27,031.00                 | 1.63%                      | 27,472.00              | 0.00%                      | 27,472.00              |
| 4. Books and Supplies   | 4000-4999            | 143,500.00                | -5.92%                     | 135,000.00             | 0.00%                      | 135,000.00             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 242,725.00                | 0.00%                      | 242,725.00             | 0.00%                      | 242,725.00             |
| 6. Capital Outlay   | 6000-6999            | 252,500.00                | 0.00%                      | 252,500.00             | 0.00%                      | 252,500.00             |
| 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            | 500,000.00                | -100.00%                   |                        | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section E below)  |                      |                           |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 1,262,875.00              | -40.10%                    | 756,399.00             | 0.00%                      | 756,399.00             |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)   |                      |                           |                            |                        |                            |                        |
|   |                      | (433,426.00)              |                            | 71,506.00              |                            | 71,506.00              |
| <b>D. FUND BALANCE</b>  |                      |                           |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance   | 9791-9795            | 1,734,205.45              |                            | 1,300,779.45           |                            | 1,372,285.45           |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 1,300,779.45              |                            | 1,372,285.45           |                            | 1,443,791.45           |
| 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                 | 1,300,779.45              |                            | 1,372,285.45           |                            | 1,443,791.45           |
| e. Total Components of Ending Fund Balance<br>(Line D3e must agree with Line D2)  |                      | 1,300,779.45              |                            | 1,372,285.45           |                            | 1,443,791.45           |
| <b>E. ASSUMPTIONS</b><br>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) | 2011-12 Projection (C) | % Change (Cols. E-C/C) (D) | 2012-13 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b><br>(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            | 142,689.00                | -37.98%                    | 88,494.00              | 0.00%                      | 88,494.00              |
| 5. Other Financing Sources  | 8900-8999            | 9,913,269.50              | -100.00%                   |                        | 0.00%                      |                        |
| 6. Total (Sum lines A1 thru A5)   |                      | 10,055,958.50             | -99.12%                    | 88,494.00              | 0.00%                      | 88,494.00              |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b><br>(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            | 46,860.00                 | 0.00%                      | 46,860.00              | 0.00%                      | 46,860.00              |
| 3. Employee Benefits  | 3000-3999            | 17,238.00                 | 0.00%                      | 17,238.00              | 0.00%                      | 17,238.00              |
| 4. Books and Supplies   | 4000-4999            | 6,686.00                  | 0.00%                      | 6,686.00               | -26.14%                    | 4,938.00               |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 65,527.00                 | 0.00%                      | 65,527.00              | -38.45%                    | 40,332.00              |
| 6. Capital Outlay   | 6000-6999            | 52,746,619.00             | -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            | 0.00                      | 0.00%                      |                        | 0.00%                      |                        |
| 9. Other Financing Uses   | 7600-7699            | 1,576,890.00              | -100.00%                   |                        | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section E below)  |                      |                           |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 54,459,820.00             | -99.75%                    | 136,311.00             | -19.77%                    | 109,368.00             |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)   |                      |                           |                            |                        |                            |                        |
|   |                      | (44,403,861.50)           |                            | (47,817.00)            |                            | (20,874.00)            |
| <b>D. FUND BALANCE</b>  |                      |                           |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance   | 9791-9795            | 63,895,537.76             |                            | 19,491,676.26          |                            | 19,443,859.26          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 19,491,676.26             |                            | 19,443,859.26          |                            | 19,422,985.26          |
| 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           | 19,491,676.26             |                            |                        |                            |                        |
| d. Undesignated/Unappropriated Balance  | 9790                 | 0.00                      |                            | 19,443,859.26          |                            | 19,422,985.26          |
| e. Total Components of Ending Fund Balance<br>(Line D3e must agree with Line D2)  |                      | 19,491,676.26             |                            | 19,443,859.26          |                            | 19,422,985.26          |
| <b>E. ASSUMPTIONS</b><br>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) | 2011-12 Projection (C) | % Change (Cols. E-C/C) (D) | 2012-13 Projection (E) |
|--|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>   |                      |                           |                            |                        |                            |                        |
| (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            | 2,363,463.00              | 10.35%                     | 2,608,026.00           | 39.23%                     | 3,631,140.00           |
| 5. Other Financing Sources   | 8900-8999            | 162,117.00                | -100.00%                   |                        | 0.00%                      |                        |
| 6. Total (Sum lines A1 thru A5)  |                      | 2,525,580.00              | 3.26%                      | 2,608,026.00           | 39.23%                     | 3,631,140.00           |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                      |                           |                            |                        |                            |                        |
| (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            | 638,632.00                | 1.63%                      | 649,042.00             | 0.00%                      | 649,042.00             |
| 3. Employee Benefits   | 3000-3999            | 220,188.00                | 1.63%                      | 223,777.00             | 0.00%                      | 223,777.00             |
| 4. Books and Supplies  | 4000-4999            | 26,780.00                 | -0.86%                     | 26,551.00              | 0.00%                      | 26,551.00              |
| 5. Services and Other Operating Expenditures   | 5000-5999            | 275,520.00                | 0.00%                      | 275,520.00             | -58.96%                    | 113,071.00             |
| 6. Capital Outlay  | 6000-6999            | 396,933.00                | 0.00%                      | 396,933.00             | 37.55%                     | 545,983.00             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)   | 7100-7299, 7400-7499 | 3,647,850.00              | 0.00%                      | 3,647,850.00           | -7.48%                     | 3,374,834.00           |
| 8. Other Outgo - Transfers of Indirect Costs   | 7300-7399            | 0.00                      | 0.00%                      |                        | 0.00%                      |                        |
| 9. Other Financing Uses  | 7600-7699            | 446,186.00                | -100.00%                   |                        | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section E below)   |                      |                           |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)  |                      | 5,652,089.00              | -7.65%                     | 5,219,673.00           | -5.49%                     | 4,933,258.00           |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>  |                      |                           |                            |                        |                            |                        |
| (Line A6 minus line B11)   |                      |                           |                            |                        |                            |                        |
|  |                      | (3,126,509.00)            |                            | (2,611,647.00)         |                            | (1,302,118.00)         |
| <b>D. FUND BALANCE</b>   |                      |                           |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance  | 9791-9795            | 7,189,324.79              |                            | 4,062,815.79           |                            | 1,451,168.79           |
| 2. Ending Fund Balance (Sum lines C and D1)  |                      | 4,062,815.79              |                            | 1,451,168.79           |                            | 149,050.79             |
| 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           | 4,062,815.79              |                            |                        |                            |                        |
| d. Undesignated/Unappropriated Balance   | 9790                 | 0.00                      |                            | 1,451,168.79           |                            | 149,050.79             |
| e. Total Components of Ending Fund Balance   |                      | 4,062,815.79              |                            | 1,451,168.79           |                            | 149,050.79             |
| (Line D3e must agree with Line D2)   |                      |                           |                            |                        |                            |                        |
| <b>E. ASSUMPTIONS</b>  |                      |                           |                            |                        |                            |                        |
| 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) | 2011-12 Projection (C) | % Change (Cols. E-C/C) (D) | 2012-13 Projection (E) |
|--|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>   |                      |                           |                            |                        |                            |                        |
| (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                   | 0.00%                      | 0.00                   |
| 2. Federal Revenues  | 8100-8299            | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 3. Other State Revenues  | 8300-8599            | 620,981.00                | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| 4. Other Local Revenues  | 8600-8799            | 478.00                    | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| 5. Other Financing Sources   | 8900-8999            | 2,025,931.00              | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| 6. Total (Sum lines A1 thru A5)  |                      | 2,647,390.00              | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                      |                           |                            |                        |                            |                        |
| (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                   | 0.00%                      | 0.00                   |
| 2. Classified Salaries   | 2000-2999            | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 3. Employee Benefits   | 3000-3999            | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 4. Books and Supplies  | 4000-4999            | 3,755.00                  | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| 5. Services and Other Operating Expenditures   | 5000-5999            | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 6. Capital Outlay  | 6000-6999            | 2,643,635.00              | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)   | 7100-7299, 7400-7499 | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 8. Other Outgo - Transfers of Indirect Costs   | 7300-7399            | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 9. Other Financing Uses  | 7600-7699            | 0.00                      | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section E below)   |                      |                           |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)  |                      | 2,647,390.00              | -100.00%                   | 0.00                   | 0.00%                      | 0.00                   |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>  |                      |                           |                            |                        |                            |                        |
| (Line A6 minus line B11)   |                      |                           |                            |                        |                            |                        |
|  |                      | 0.00                      |                            | 0.00                   |                            | 0.00                   |
| <b>D. FUND BALANCE</b>   |                      |                           |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance  | 9791-9795            | 0.00                      |                            | 0.00                   |                            | 0.00                   |
| 2. Ending Fund Balance (Sum lines C and D1)  |                      | 0.00                      |                            | 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                 | 0.00                      |                            | 0.00                   |                            | 0.00                   |
| e. Total Components of Ending Fund Balance   |                      |                           |                            |                        |                            |                        |
| (Line D3e must agree with Line D2)   |                      | 0.00                      |                            | 0.00                   |                            | 0.00                   |
| <b>E. ASSUMPTIONS</b>  |                      |                           |                            |                        |                            |                        |
| 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) | 2011-12 Projection (C) | % Change (Cols. E-C/C) (D) | 2012-13 Projection (E) |
|---|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b><br>(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            | 209,234.00                | 0.00%                      | 209,234.00             | 0.00%                      | 209,234.00             |
| 5. Other Financing Sources  | 8900-8999            | 200,000.00                | 0.00%                      | 200,000.00             | 0.00%                      | 200,000.00             |
| 6. Total (Sum lines A1 thru A5)   |                      | 409,234.00                | 0.00%                      | 409,234.00             | 0.00%                      | 409,234.00             |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b><br>(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%                      | 500,000.00             | 0.00%                      | 500,000.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 0.00                      | 0.00%                      |                        | 0.00%                      |                        |
| 9. Other Financing Uses   | 7600-7699            | 600,000.00                | -100.00%                   |                        | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section E below)  |                      |                           |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 600,000.00                | -16.67%                    | 500,000.00             | 0.00%                      | 500,000.00             |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)   |                      |                           |                            |                        |                            |                        |
|   |                      | (190,766.00)              |                            | (90,766.00)            |                            | (90,766.00)            |
| <b>D. FUND BALANCE</b>  |                      |                           |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance   | 9791-9795            | 3,523,213.43              |                            | 3,332,447.43           |                            | 3,241,681.43           |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 3,332,447.43              |                            | 3,241,681.43           |                            | 3,150,915.43           |
| 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           | 3,332,447.43              |                            |                        |                            |                        |
| d. Undesignated/Unappropriated Balance  | 9790                 | 0.00                      |                            | 3,241,681.43           |                            | 3,150,915.43           |
| e. Total Components of Ending Fund Balance<br>(Line D3e must agree with Line D2)  |                      | 3,332,447.43              |                            | 3,241,681.43           |                            | 3,150,915.43           |
| <b>E. ASSUMPTIONS</b><br>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) | 2011-12 Projection (C) | % Change (Cols. E-C/C) (D) | 2012-13 Projection (E) |
|--|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>   |                      |                           |                            |                        |                            |                        |
| (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            | 2,203,435.00              | 1.00%                      | 2,225,469.00           | 0.00%                      | 2,225,469.00           |
| 5. Other Financing Sources   | 8900-8999            | 0.00                      | 0.00%                      |                        | 0.00%                      |                        |
| 6. Total (Sum lines A1 thru A5)  |                      | 2,203,435.00              | 1.00%                      | 2,225,469.00           | 0.00%                      | 2,225,469.00           |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                      |                           |                            |                        |                            |                        |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)  |                      |                           |                            |                        |                            |                        |
| 1. Certificated Salaries   | 1000-1999            | 74,404.00                 | 1.63%                      | 75,616.00              | 0.00%                      | 75,616.00              |
| 2. Classified Salaries   | 2000-2999            | 1,201,478.00              | 1.63%                      | 1,221,062.00           | 0.00%                      | 1,221,062.00           |
| 3. Employee Benefits   | 3000-3999            | 436,044.00                | 1.63%                      | 443,152.00             | 0.00%                      | 443,152.00             |
| 4. Books and Supplies  | 4000-4999            | 178,441.00                | 3.92%                      | 185,441.00             | 0.00%                      | 185,441.00             |
| 5. Services and Other Operating Expenditures   | 5000-5999            | 231,232.00                | 0.00%                      | 231,232.00             | 3.05%                      | 238,296.00             |
| 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            | 387,200.00                | -2.68%                     | 376,816.00             | -63.77%                    | 136,532.00             |
| 10. Other Adjustments (Explain in Section E below)   |                      |                           |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)  |                      | 2,508,799.00              | 0.98%                      | 2,533,319.00           | -9.21%                     | 2,300,099.00           |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>  |                      |                           |                            |                        |                            |                        |
| (Line A6 minus line B11)   |                      |                           |                            |                        |                            |                        |
|  |                      | (305,364.00)              |                            | (307,850.00)           |                            | (74,630.00)            |
| <b>D. FUND BALANCE</b>   |                      |                           |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance  | 9791-9795            | 687,946.21                |                            | 382,582.21             |                            | 74,732.21              |
| 2. Ending Fund Balance (Sum lines C and D1)  |                      | 382,582.21                |                            | 74,732.21              |                            | 102.21                 |
| 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                 | 382,582.21                |                            | 74,732.21              |                            | 102.21                 |
| e. Total Components of Ending Fund Balance   |                      |                           |                            |                        |                            |                        |
| (Line D3e must agree with Line D2)   |                      | 382,582.21                |                            | 74,732.21              |                            | 102.21                 |
| <b>E. ASSUMPTIONS</b>  |                      |                           |                            |                        |                            |                        |
| 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) | 2011-12 Projection (C) | % Change (Cols. E-C/C) (D) | 2012-13 Projection (E) |
|--|----------------------|---------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>   |                      |                           |                            |                        |                            |                        |
| (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            | 610,000.00                | 0.00%                      | 610,000.00             | 0.00%                      | 610,000.00             |
| 5. Other Financing Sources   | 8900-8999            | 0.00                      | 0.00%                      |                        | 0.00%                      |                        |
| 6. Total (Sum lines A1 thru A5)  |                      | 610,000.00                | 0.00%                      | 610,000.00             | 0.00%                      | 610,000.00             |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                      |                           |                            |                        |                            |                        |
| (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            | 605,000.00                | 0.00%                      | 605,000.00             | 0.00%                      | 605,000.00             |
| 6. Capital Outlay  | 6000-6999            | 0.00                      | 0.00%                      |                        | 0.00%                      |                        |
| 7. Other Outgo (excluding Transfers of Indirect Costs)   | 7100-7299, 7400-7499 | 0.00                      | 0.00%                      |                        | 0.00%                      |                        |
| 8. Other Outgo - Transfers of Indirect Costs   | 7300-7399            | 0.00                      | 0.00%                      |                        | 0.00%                      |                        |
| 9. Other Financing Uses  | 7600-7699            | 0.00                      | 0.00%                      |                        | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section E below)   |                      |                           |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)  |                      | 605,000.00                | 0.00%                      | 605,000.00             | 0.00%                      | 605,000.00             |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>  |                      |                           |                            |                        |                            |                        |
| (Line A6 minus line B11)   |                      |                           |                            |                        |                            |                        |
|  |                      | 5,000.00                  |                            | 5,000.00               |                            | 5,000.00               |
| <b>D. FUND BALANCE</b>   |                      |                           |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance  | 9791-9795            | 5,584,259.83              |                            | 5,589,259.83           |                            | 5,594,259.83           |
| 2. Ending Fund Balance (Sum lines C and D1)  |                      | 5,589,259.83              |                            | 5,594,259.83           |                            | 5,599,259.83           |
| 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                 | 5,589,259.83              |                            | 5,594,259.83           |                            | 5,599,259.83           |
| e. Total Components of Ending Fund Balance   |                      | 5,589,259.83              |                            | 5,594,259.83           |                            | 5,599,259.83           |
| (Line D3e must agree with Line D2)   |                      |                           |                            |                        |                            |                        |
| <b>E. ASSUMPTIONS</b>  |                      |                           |                            |                        |                            |                        |
| Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. |                      |                           |                            |                        |                            |                        |

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the District's ADA Variances**

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

| Fiscal Year                   | Revenue Limit (Funded) ADA                                      |  | Percent Change | Status |
|-------------------------------|---|--|----------------|--------|
|                               | First Interim<br>Projected Year Totals<br>(Form 01CSI, Item 1A) | Second Interim<br>Projected Year Totals<br>(Form RLI, Line 5b)<br>(Form MYPI, Unrestricted, A1b) |                |        |
| Current Year (2010-11)        | 18,255.78   | 18,255.78  | 0.0%           | Met    |
| 1st Subsequent Year (2011-12) | 17,900.00   | 17,900.00  | 0.0%           | Met    |
| 2nd Subsequent Year (2012-13) | 17,600.00   | 17,600.00  | 0.0%           | 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 first interim projections 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 first interim projections.

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

**2A. Calculating the District's Enrollment Variances**

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

| Fiscal Year                   | Enrollment                             |                                   | Percent Change | Status |
|-------------------------------|--|-----------------------------------|----------------|--------|
|                               | First Interim<br>(Form 01CSI, Item 2A) | Second Interim<br>CBEDS/Projected |                |        |
| Current Year (2010-11)        | 18,885                                 | 18,885                            | 0.0%           | Met    |
| 1st Subsequent Year (2011-12) | 18,600                                 | 18,600                            | 0.0%           | Met    |
| 2nd Subsequent Year (2012-13) | 18,300                                 | 18,300                            | 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 first interim projections 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. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

| Fiscal Year   | P-2 ADA<br>Unaudited Actuals<br>(Form A, Lines 3, 6, and 25) | Enrollment<br>CBEDS Actual<br>(Form 01CSI, Item 3A) | Historical Ratio<br>of ADA to Enrollment |
|---|--|---|--|
| Third Prior Year (2007-08)  | 18,105   | 19,029  | 95.1%                                    |
| Second Prior Year (2008-09)   | 18,171   | 19,119  | 95.0%                                    |
| First Prior Year (2009-10)  | 18,243   | 19,108  | 95.5%                                    |
|   |  | Historical Average Ratio:                           | 95.2%                                    |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): |  |   | 95.7%                                    |

**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<br>(Form AI, Lines 1-4 and 22)<br>(Form MYPI, Line F2) | Enrollment<br>CBEDS/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status  |
|-------------------------------|--|---|----------------------------|---------|
| Current Year (2010-11)        | 17,893   | 18,885  | 94.7%                      | Met     |
| 1st Subsequent Year (2011-12) | 17,893   | 18,600  | 96.2%                      | Not Met |
| 2nd Subsequent Year (2012-13) | 17,593   | 18,300  | 96.1%                      | 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)

District in declining enrollment but historically averages 96% attendance rate. Form A shows P2 estimates of 17,893 ADA; however, revenue limit funding is based on last year's ADA of 18255.

**4. CRITERION: Revenue Limit**

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

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

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

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

| Fiscal Year                   | Revenue Limit<br>(Fund 01, Objects 8011, 8020-8089) |   | Percent Change | Status |
|-------------------------------|---|---|----------------|--------|
|                               | First Interim<br>(Form 01CSI, Item 4A)              | Second Interim<br>Projected Year Totals |                |        |
|                               | Current Year (2010-11)                              | 96,095,678.00                           |                |        |
| 1st Subsequent Year (2011-12) | 89,512,538.00                                       | 89,512,538.00                           | 0.0%           | Met    |
| 2nd Subsequent Year (2012-13) | 89,700,033.00                                       | 89,700,033.00                           | 0.0%           | Met    |

**4B. Comparison of District Revenue Limit to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**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<br>(Resources 0000-1999) |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999)     | Total Expenditures<br>(Form 01, Objects 1000-7499) |  |
| Third Prior Year (2007-08)  | 87,818,810.58   | 92,056,704.83                                      | 95.4%  |
| Second Prior Year (2008-09) | 86,963,166.99   | 91,800,852.80                                      | 94.7%  |
| First Prior Year (2009-10)  | 77,926,997.19   | 85,485,835.09                                      | 91.2%  |
| Historical Average Ratio:   |   |  | 93.8%  |

|  | Current Year<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4)  | 3.0%                      | 3.0%                             | 3.0%                             |
| <b>District's Salaries and Benefits Standard<br/>(historical average ratio, plus/minus the<br/>greater of 3% or the district's reserve<br/>standard percentage):</b> | <b>90.8% to 96.8%</b>     | <b>90.8% to 96.8%</b>            | <b>90.8% to 96.8%</b>            |

**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<br>(Resources 0000-1999)                      |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures | Status  |
|-------------------------------|--|--|--|---------|
|                               | Salaries and Benefits<br>(Form 011, Objects 1000-3999)<br>(Form MYPI, Lines B1-B3) | Total Expenditures<br>(Form 011, Objects 1000-7499)<br>(Form MYPI, Lines B1-B8, B10) |  |         |
| Current Year (2010-11)        | 79,585,352.32  | 88,558,816.32  | 89.9%  | Not Met |
| 1st Subsequent Year (2011-12) | 82,721,632.00  | 94,073,096.00  | 87.9%  | Not Met |
| 2nd Subsequent Year (2012-13) | 84,561,711.00  | 83,302,480.98  | 101.5%   | Not Met |

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

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

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

**Explanation:**  
(required if NOT met)

Reflects loss of one-time funding sources (ARRA, IDEA, SFSF, ect.). Will require current expenditures to be moved from restricted to unrestricted.

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

| Object Range / Fiscal Year   | First Interim<br>Projected Year Totals<br>(Form 01CSI, Item 6A) | Second Interim<br>Projected Year Totals<br>(Fund 01) (Form MYPI) | Percent Change | Change Is Outside<br>Explanation Range |
|--|---|--|----------------|--|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b> |   |  |                |  |
| Current Year (2010-11)   | 10,950,901.00   | 12,051,508.00  | 10.1%          | Yes                                    |
| 1st Subsequent Year (2011-12)  | 10,627,897.00   | 11,170,811.00  | 5.1%           | Yes                                    |
| 2nd Subsequent Year (2012-13)  | 7,337,627.00  | 8,470,811.00   | 15.4%          | Yes                                    |

**Explanation:**  
(required if Yes)

Loss of one-time federal funding (ARRA, IDEA, SFSF, ect.)

|  |               |               |       |     |
|--|---------------|---------------|-------|-----|
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b> |               |               |       |     |
| Current Year (2010-11)   | 27,889,182.00 | 28,752,889.00 | 3.1%  | No  |
| 1st Subsequent Year (2011-12)  | 27,387,982.00 | 27,825,469.42 | 1.6%  | No  |
| 2nd Subsequent Year (2012-13)  | 24,553,033.66 | 27,825,469.42 | 13.3% | Yes |

**Explanation:**  
(required if Yes)

Loss of one-time revenues (mandated cost reimbursements and Cal Works).

|  |              |              |       |     |
|--|--------------|--------------|-------|-----|
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b> |              |              |       |     |
| Current Year (2010-11)   | 3,987,556.00 | 4,443,602.00 | 11.4% | Yes |
| 1st Subsequent Year (2011-12)  | 3,987,556.00 | 4,368,602.00 | 9.6%  | Yes |
| 2nd Subsequent Year (2012-13)  | 3,987,556.00 | 4,368,602.00 | 9.6%  | Yes |

**Explanation:**  
(required if Yes)

Reflects current miscellaneous income and donations.

|   |              |               |        |     |
|---|--------------|---------------|--------|-----|
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b> |              |               |        |     |
| Current Year (2010-11)  | 8,416,201.65 | 6,652,974.30  | -21.0% | Yes |
| 1st Subsequent Year (2011-12)   | 6,313,543.00 | 12,805,705.00 | 102.8% | Yes |
| 2nd Subsequent Year (2012-13)   | 5,113,543.00 | 11,601,979.00 | 126.9% | Yes |

**Explanation:**  
(required if Yes)

Reflects carryover from 2009/10 and additional one-time funding.

|  |               |               |       |     |
|--|---------------|---------------|-------|-----|
| <b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b> |               |               |       |     |
| Current Year (2010-11)   | 15,191,149.55 | 14,562,923.00 | -4.1% | No  |
| 1st Subsequent Year (2011-12)  | 12,682,050.00 | 14,962,923.00 | 18.0% | Yes |
| 2nd Subsequent Year (2012-13)  | 9,927,400.00  | 14,803,869.12 | 49.1% | Yes |

**Explanation:**  
(required if Yes)

Reflects projected carryovers.



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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year  | First Interim<br>Projected Year Totals | Second Interim<br>Projected Year Totals | Percent Change | Status  |
|---|--|---|----------------|---------|
| <b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>                     |  |   |                |         |
| Current Year (2010-11)  | 42,827,639.00                          | 45,247,999.00                           | 5.7%           | Not Met |
| 1st Subsequent Year (2011-12)   | 42,003,435.00                          | 43,364,882.42                           | 3.2%           | Met     |
| 2nd Subsequent Year (2012-13)   | 35,878,216.66                          | 40,664,882.42                           | 13.3%          | Not Met |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b> |  |   |                |         |
| Current Year (2010-11)  | 23,607,351.20                          | 21,215,897.30                           | -10.1%         | Not Met |
| 1st Subsequent Year (2011-12)   | 18,995,593.00                          | 27,768,628.00                           | 46.2%          | Not Met |
| 2nd Subsequent Year (2012-13)   | 15,040,943.00                          | 26,405,848.12                           | 75.6%          | Not Met |

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

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

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

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

Loss of one-time federal funding (ARRA, IDEA, SFSF, ect.)

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

Loss of one-time revenues (mandated cost reimbursements and Cal Works).

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

Reflects current miscellaneous income and donations.

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

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

Reflects carryover from 2009/10 and additional one-time funding.

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

Reflects projected carryovers.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

|   | Budget Adoption<br>1% Required<br>Minimum Contribution<br>(Form 01CSI, Item 7B1) | Second Interim Contribution<br>Projected Year Totals<br>(Fund 01, Resource 8150,<br>Objects 8900-8999) | Status |
|---|--|--|--------|
| 1. OMMA/RMA Contribution  | 1,371,873.28   | 4,116,000.00   | Met    |
| 2. First Interim Contribution (information only)<br>(Form 01CSI, First Interim, Criterion 7B, Line 1) |  | 4,116,000.00   |        |

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

<sup>2</sup>A 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<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserves Percentage (Criterion 10C, Line 7)  | 3.0%                      | 3.0%                             | 3.0%                             |
| <b>District's Deficit Spending Standard Percentage Levels<br/>(one-third of available reserves percentage):</b> | <b>1.0%</b>               | <b>1.0%</b>                      | <b>1.0%</b>                      |

**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<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status  |
|-------------------------------|--|---|--|---|---------|
|                               | Net Change in<br>Unrestricted Fund Balance<br>(Form 011, Section E)<br>(Form MYPI, Line C) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 011, Objects 1000-7999)<br>(Form MYPI, Line B11) |  |   |         |
| Current Year (2010-11)        | 924,354.68   | 89,981,542.32   |  | N/A   | Met     |
| 1st Subsequent Year (2011-12) | (9,612,577.45)   | 95,237,171.00   |  | 10.1%   | Not Met |
| 2nd Subsequent Year (2012-13) | (1,547,407.97)   | 84,466,555.98   |  | 1.8%  | 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)

District is continuing to deficit spend based on continued deficit factors to revenue limit.

**9. CRITERION: Fund and Cash Balances**

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

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

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

| Fiscal Year                   | Ending Fund Balance<br>General Fund<br>Projected Year Totals<br>(Form 011, Line F2.) (Form MYPI, Line D2) | Status |
|-------------------------------|---|--------|
| Current Year (2010-11)        | 19,510,716.85   | Met    |
| 1st Subsequent Year (2011-12) | 7,426,419.24  | Met    |
| 2nd Subsequent Year (2012-13) | 4,440,000.00  | Met    |

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

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

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

Explanation:  
(required if NOT met)

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<br>General Fund<br>(Form CASH, Line F, June Column) | Status |
|------------------------|---|--------|
| Current Year (2010-11) | 7,936,010.43  | Met    |

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

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

<sup>3</sup> 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<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Criterion 3, Item 3B) | 17,893                    | 17,893                           | 17,593                           |
| 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?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

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

|  | Current Year<br>Projected Year Totals<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|--|--|----------------------------------|----------------------------------|
|  |  |                                  |                                  |

**10B. Calculating the District's Reserve Standard**

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

|   | Current Year<br>Projected Year Totals<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---|--|----------------------------------|----------------------------------|
| 1. Total Expenditures and Other Financing Uses<br>(Form 011, objects 1000-7999) (Form MYPI, Line B11) | 143,742,342.32                                     | 149,422,680.70                   | 137,722,317.80                   |
| 2. Less: Special Education Pass-through<br>(Line A2b, if Line A1 is Yes)                              |  |                                  |                                  |
| 3. Net Expenditures and Other Financing Uses<br>(Line B1 minus Line B2)                               | 143,742,342.32                                     | 149,422,680.70                   | 137,722,317.80                   |
| 4. Reserve Standard Percentage Level  | 3%   | 3%                               | 3%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)   | 4,312,270.27                                       | 4,482,680.42                     | 4,131,669.53                     |
| 6. Reserve Standard - by Amount<br>(\$60,000 for districts with less than 1,001 ADA, else 0)          | 0.00   | 0.00                             | 0.00                             |
| 7. <b>District's Reserve Standard<br/>(Greater of Line B5 or Line B6)</b>                             | <b>4,312,270.27</b>                                | <b>4,482,680.42</b>              | <b>4,131,669.53</b>              |

**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<br>(Unrestricted resources 0000-1999 except Line 3)  | Current Year<br>Projected Year Totals<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---|--|----------------------------------|----------------------------------|
| 1. General Fund - Designated for Economic Uncertainties<br>(Fund 01, Object 9770) (Form MYPI, Line E1a)   | 4,365,000.00                                       | 4,482,680.42                     | 4,139,441.15                     |
| 2. General Fund - Undesignated Amount<br>(Fund 01, Object 9790) (Form MYPI, Line E1b)   | 0.00   | 0.00                             | 0.00                             |
| 3. General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYPI, Line E1c) | (1.14)   | 0.00                             | 0.00                             |
| 4. Special Reserve Fund - Designated for Economic Uncertainties<br>(Fund 17, Object 9770) (Form MYPI, Line E2a)   | 0.00   |                                  |                                  |
| 5. Special Reserve Fund - Undesignated Amount<br>(Fund 17, Object 9790) (Form MYPI, Line E2b)   | 0.00   |                                  |                                  |
| 6. District's Available Reserves Amount<br>(Sum lines 1 thru 5)   | 4,364,998.86                                       | 4,482,680.42                     | 4,139,441.15                     |
| 7. District's Available Reserves Percentage (Information only)<br>(Line 6 divided by Section 10B, Line 3)   | 3.04%  | 3.00%                            | 3.01%                            |
| <b>District's Reserve Standard<br/>(Section 10B, Line 7):</b>   | <b>4,312,270.27</b>                                | <b>4,482,680.42</b>              | <b>4,131,669.53</b>              |
| Status:   | Met  | Met                              | Met                              |

**10D. Comparison of District Reserves to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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:

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

| Description / Fiscal Year   | First Interim<br>(Form 01CSI, Item S5A) | Second Interim<br>Projected Year Totals | Percent<br>Change | Amount of Change | Status |
|---|---|---|-------------------|------------------|--------|
| <b>1a. Contributions, Unrestricted General Fund<br/>(Fund 01, Resources 0000-1999, Object 8980)</b> |   |   |                   |                  |        |
| Current Year (2010-11)  | (18,384,698.00)                         | (18,647,090.00)                         | 1.4%              | 262,392.00       | Met    |
| 1st Subsequent Year (2011-12)   | (22,410,252.00)                         | (22,410,252.00)                         | 0.0%              | 0.00             | Met    |
| 2nd Subsequent Year (2012-13)   | (25,700,522.00)                         | (25,700,522.00)                         | 0.0%              | 0.00             | Met    |
| <b>1b. Transfers In, General Fund *</b>   |   |   |                   |                  |        |
| Current Year (2010-11)  | 670,816.00                              | 670,816.00                              | 0.0%              | 0.00             | Met    |
| 1st Subsequent Year (2011-12)   | 70,816.00                               | 70,816.00                               | 0.0%              | 0.00             | Met    |
| 2nd Subsequent Year (2012-13)   | 70,816.00                               | 70,816.00                               | 0.0%              | 0.00             | Met    |
| <b>1c. Transfers Out, General Fund *</b>  |   |   |                   |                  |        |
| Current Year (2010-11)  | 1,312,531.00                            | 1,312,531.00                            | 0.0%              | 0.00             | Met    |
| 1st Subsequent Year (2011-12)   | 1,562,531.00                            | 1,562,531.00                            | 0.0%              | 0.00             | Met    |
| 2nd Subsequent Year (2012-13)   | 1,562,531.00                            | 1,562,531.00                            | 0.0%              | 0.00             | Met    |

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)



1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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

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

**Project Information:**  
(required if YES)

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

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? 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, 2010 |
|-------------------------------|----------------------|--------------------------------------|------------------------------------|--------------------------------------|
|                               |                      | Funding Sources (Revenues)           | Debt Service (Expenditures)        |                                      |
| Capital Leases                | 9                    | Fd 01 - Object 8972                  | Fd 01 - Object 7438/7439           | 3,011,018                            |
| Certificates of Participation | 14                   | Fd 40 - Object 8971                  | Funds 12/13/25 - Objects 7438/7439 | 31,497,349                           |
| General Obligation Bonds      | 16                   | Fd 21 - Object 8951                  | Fund 51 - Objects 7438/7439        | 204,455,186                          |
| Supp Early Retirement Program |                      |                                      |                                    |                                      |
| State School Building Loans   |                      |                                      |                                    |                                      |
| Compensated Absences          | n/a                  |                                      | n/a                                | 925,419                              |

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, 2010 |
|---------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
| Build America Bonds |                      |                            |                             |                                      |
|                     |                      |                            |                             |                                      |
|                     |                      |                            |                             |                                      |
|                     |                      |                            |                             |                                      |
|                     |                      |                            |                             |                                      |
|                     |                      |                            |                             |                                      |
|                     |                      |                            |                             |                                      |

| Type of Commitment (continued) | Prior Year (2009-10)   | Current Year (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
|--------------------------------|------------------------|------------------------|-------------------------------|-------------------------------|
|                                | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I)        | Annual Payment (P & I)        |
| Capital Leases                 | 409,627                | 533,443                | 521,591                       | 509,238                       |
| Certificates of Participation  | 3,649,563              | 3,645,166              | 3,643,791                     | 3,561,841                     |
| General Obligation Bonds       | 10,698,478             | 11,675,721             | 10,604,833                    | 9,971,597                     |
| Supp Early Retirement Program  |                        |                        |                               |                               |
| State School Building Loans    |                        |                        |                               |                               |
| Compensated Absences           |                        |                        |                               |                               |

Other Long-term Commitments (continued):

| Type of Commitment     | Prior Year (2009-10)   | Current Year (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
|------------------------|------------------------|------------------------|-------------------------------|-------------------------------|
| Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I)        | Annual Payment (P & I)        |
| Build America Bonds    |                        |                        |                               |                               |
|                        |                        |                        |                               |                               |
|                        |                        |                        |                               |                               |
|                        |                        |                        |                               |                               |
|                        |                        |                        |                               |                               |
|                        |                        |                        |                               |                               |

|  |            |            |            |            |
|--|------------|------------|------------|------------|
| Total Annual Payments:   | 14,757,668 | 15,854,330 | 14,770,215 | 14,042,676 |
| <b>Has total annual payment increased over prior year (2009-10)?</b> | <b>Yes</b> | <b>Yes</b> | <b>Yes</b> | <b>No</b>  |

---

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

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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)

Payments per amortization schedules.

---

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

|   | First Interim<br>(Form 01CSI, Item S7A) | Second Interim |
|---|---|----------------|
| 2. OPEB Liabilities   |   |                |
| a. OPEB actuarial accrued liability (AAL)                                       | 16,726,115.00                           | 26,630,110.00  |
| b. OPEB unfunded actuarial accrued liability (UAAL)                             |   | 16,726,115.00  |
| c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? | Actuarial                               | Actuarial      |
| d. If based on an actuarial valuation, indicate the date of the OPEB valuation. | Jul 01, 2009                            | Jul 01, 2009   |

|   | First Interim<br>(Form 01CSI, Item S7A) | Second Interim |
|---|---|----------------|
| 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) |   |                |
| Current Year (2010-11)  | 3,210,973.00                            | 3,210,973.00   |
| 1st Subsequent Year (2011-12)   | 3,294,424.00                            | 3,294,424.00   |
| 2nd Subsequent Year (2012-13)   | 3,383,330.00                            | 3,383,330.00   |
| b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)   |   |                |
| Current Year (2010-11)  | 0.00                                    | 0.00           |
| 1st Subsequent Year (2011-12)   | 0.00                                    | 0.00           |
| 2nd Subsequent Year (2012-13)   | 0.00                                    | 0.00           |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)   |   |                |
| Current Year (2010-11)  | 1,508,324.00                            | 1,508,324.00   |
| 1st Subsequent Year (2011-12)   | 1,528,587.00                            | 1,528,587.00   |
| 2nd Subsequent Year (2012-13)   | 1,550,781.00                            | 1,550,781.00   |
| d. Number of retirees receiving OPEB benefits   |   |                |
| Current Year (2010-11)  | 360                                     | 360            |
| 1st Subsequent Year (2011-12)   | 360                                     | 360            |
| 2nd Subsequent Year (2012-13)   | 360                                     | 360            |

4. Comments:

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

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

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

|    |
|----|
| No |
|----|
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? (If Yes, complete items 2 and 4)
 

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

|     |
|-----|
| n/a |
|-----|

|   | First Interim<br>(Form 01CSI, Item S7B) | Second Interim |
|---|---|----------------|
| 2. Self-Insurance Liabilities                     |   |                |
| a. Accrued liability for self-insurance programs  | 0.00                                    | 0.00           |
| b. Unfunded liability for self-insurance programs | 0.00                                    | 0.00           |

|  | First Interim<br>(Form 01CSI, Item S7B) | Second Interim |
|--|---|----------------|
| 3. Self-Insurance Contributions                                |   |                |
| a. Required contribution (funding) for self-insurance programs |   |                |
| Current Year (2010-11)   | 0.00                                    | 0.00           |
| 1st Subsequent Year (2011-12)                                  | 0.00                                    | 0.00           |
| 2nd Subsequent Year (2012-13)                                  | 0.00                                    | 0.00           |
| b. Amount contributed (funded) for self-insurance programs     |   |                |
| Current Year (2010-11)   | 0.00                                    | 0.00           |
| 1st Subsequent Year (2011-12)                                  | 0.00                                    | 0.00           |
| 2nd Subsequent Year (2012-13)                                  | 0.00                                    | 0.00           |

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

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

If Yes, skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

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

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

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?

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

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

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

| Current Year<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---------------------------|----------------------------------|----------------------------------|
|---------------------------|----------------------------------|----------------------------------|

7. Amount included for any tentative salary schedule increases

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

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

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

| Current Year<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |

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

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

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

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

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

**Certificated (Non-management) Step and Column Adjustments**

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

| Current Year<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
|                           |                                  |                                  |
|                           |                                  |                                  |

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

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

| Current Year<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| Yes                       | Yes                              | Yes                              |

**Certificated (Non-management) - Other**

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

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

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

No

**Classified (Non-management) Salary and Benefit Negotiations**

|   | Prior Year (2nd Interim)<br>(2009-10) | Current Year<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 657.1                                 | 675.1                     |                                  |                                  |

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

Yes

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

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

Aug 19, 2010

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

Yes

If Yes, date of Superintendent and CBO certification:

Aug 19, 2010

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

Yes

If Yes, date of budget revision board adoption:

Oct 21, 2010

4. Period covered by the agreement:

Begin Date: Jul 01, 2010

End Date: Jun 30, 2011

5. Salary settlement:

|  | Current Year<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|--|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | Yes                       | Yes                              | Yes                              |

**One Year Agreement**

|   |           |  |  |
|---|-----------|--|--|
| Total cost of salary settlement                   | (477,237) |  |  |
| % change in salary schedule from prior year<br>or | -1.6%     |  |  |

**Multiyear Agreement**

|   |  |  |  |
|---|--|--|--|
| Total cost of salary settlement   |  |  |  |
| % change in salary schedule from prior year<br>(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

142,159

7. Amount included for any tentative salary schedule increases

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



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

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

| Current Year<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| 3,116,803                 | 3,116,803                        | 3,116,803                        |
| 70.0%                     | 70.0%                            | 70.0%                            |
| -11.5%                    | 0.0%                             | 0.0%                             |

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

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

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

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

**Classified (Non-management) Step and Column Adjustments**

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

| Current Year<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| 360,000                   | 378,000                          | 396,900                          |
|                           | 5.0%                             | 5.0%                             |

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

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

| Current Year<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| Yes                       | Yes                              | Yes                              |

**Classified (Non-management) - Other**

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

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

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

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

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

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

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

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

1b. Are any salary and benefit negotiations still unsettled?   
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

|   | Current Year<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes                       | Yes                              | Yes                              |
| 2. Total cost of H&W benefits   |                           |                                  |                                  |
| 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<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|---|---------------------------|----------------------------------|----------------------------------|
| 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<br>(2010-11) | 1st Subsequent Year<br>(2011-12) | 2nd Subsequent Year<br>(2012-13) |
|--|---------------------------|----------------------------------|----------------------------------|
| 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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

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

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

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

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### ADDITIONAL FISCAL INDICATORS

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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)

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### End of School District Second Interim Criteria and Standards Review

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