

**FALL RIVER JOINT UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING**

DATE: March 9, 2011
 TIME: 6:00 PM
 LOCATION: District Office
 20375 Tamarack Ave.
 Burney, CA 96013

AGENDA

Individuals wishing to address the Board should register prior to the start of the meeting.

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| 1. | CALL TO ORDER |
| 2. | ROLL CALL; ESTABLISH A QUORUM; SALUTE FLAG |
| 3. | ADOPT AGENDA |
| 4. | PUBLIC COMMENT Opportunity for members of the public to address the Board. Note: 1) Individual speakers will be allowed three (3) minutes to address the Board. The maximum time allowed for each agenda item shall be 20 minutes. 2) Complaints presented to the Board must not involve specific reference to employees. Citizens should contact the Superintendent for complaint procedures regarding employees. 3) A school district cannot take action on a matter that has not been placed on the official agenda. (G.C. 54954.2) |
| 5. | CLOSED SESSION |
| | 5.1 Student Expulsion Hearing (Education Code 35146) 5.1.1 Student #2010-2011/9 5.1.2 Student #2010-2011/10 |
| 6. | ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION |
| 7. | INFORMATION |
| | 7.1 Update from the Health Benefits Committee |
| 8. | PRESENTATION Employee Recognition |
| 9. | CONSENT AGENDA The consent agenda, if approved, will be recorded in the minutes, as if each item had been acted upon individually. Requests by members of the Board to have any item taken off the consent agenda for discussion will be honored without debate. Requests by the public to have an item taken off the consent agenda will be considered prior to the Board taking action. |
| | 9.1 Approval of Minutes, February 9, 2011 |
| | 9.2 Approval of Personnel Report and actions therein |
| | 9.3 Approval of Governing Board Commercial Warrant Report #8-2010/2011 \$294,344.22 General Fund \$31,042.31 Cafeteria/Food Service Fund \$14,920.00 County School Facilities Fund |

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| | 9.4 Approval of Second Interim |
| | 9.5 Approval of Air-O Service contract for Three 3 Ton SEER gas electric rooftop units at Fall River Elementary for \$14,920.00 |
| 10. | NEW BUSINESS |
| | 10.1 Consider Resolution 13-2010/2011: Educational Services Recommendation for Federal Stimulus Funds: ARRA State Fiscal Stabilization Funds for 2010-2011 |
| | 10.2 Consider Resolution 14-2010/2011: Intent To Withdraw from the Shasta-Trinity Schools Insurance Group Joint Power Authority Health and Welfare Benefits Plans |
| 11. | REPORTS/ANNOUNCEMENTS |
| | 11.1 The Board of Supervisors approved the resolutions to move Board Member election dates to November of even-years. This means that the next Board Member election has officially been moved to November 2012 opposed to November 2011 and current Board Member terms are extended one year. Cathy Darling Allen, County Clerk, is in the process of drafting a letter that will go out to all voters in the county notifying them of this change. |
| 12. | FUTURE AGENDA ITEMS |
| 13. | ADJOURNMENT of REGULAR MEETING |
| 14. | BUDGET WORKSHOP |
| | <p>Copies of the agenda, complete with backup materials, may be reviewed at the District Office. A schedule of the regular meetings, agendas and minutes can be reviewed on the District's website: www.frjUSD.org</p> <p>REASONABLE ACCOMMODATION FOR ANY INDIVIDUAL WITH A DISABILITY Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in a meeting, may request assistance by contacting the Fall River Joint Unified School District, 20375 Tamarack Ave. Burney, CA 96013; telephone 530-335-4538; fax 530-335-3115</p> |

**FALL RIVER JOINT UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING
Minutes (unapproved)**

DATE: February 9, 2011
 TIME: 6:00 PM
 LOCATION: Soldier Mt.
 44144 "A" Street
 McArthur, CA 96056

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| 1. | CALLED TO ORDER by Valerie Lakey at 6:01 PM | |
| 2. | ROLL CALL; ESTABLISH A QUORUM; SALUTE FLAG Trustees present: Valerie Lakey, Randy Oller, Cindy Ronquist and Ignacio Venegas Trustees absent: Teri Vigil Also in attendance: Superintendent Larry Snelling and Student Board Member Colten Van Riet | |
| 3. | ADOPT AGENDA Motion Ronquist/Second Oller to adopt agenda | 2011-008 |
| 4. | PUBLIC COMMENT Bonnie Lewis, teacher and parent, addressed the board regarding the Superintendent Search. Ms. Lewis encouraged the Board to trust in themselves to make the right decision. She added that the board knows the community and the needs of the community and that she understands the need for assistance but she hopes that they keep it to just assistance. Larry Goza, CSEA President requested to comment prior to action on item 7.1 | |
| 5. | PRESENTATION Tami Mercado, Tani Mercado, Celina Alvarez, Yadira Contreras, Vanessa Lopez and Lupita Munoz traveled to Washington DC last summer with the Migrant Education Program. They shared their PowerPoint presentation highlighting their favorite sights which included: <ul style="list-style-type: none"> • The Lincoln Memorial • WWII Memorial • Capital Building • Washington Monument • Marine Corp War Memorial • Arlington National Cemetery Employee Recognition Superintendent Snelling presented a special recognition award to Ken Wike, Director of Technology and Holly Krieg, previous Construction Coordinator. Ken and Holly applied for the Rural Utilities Services Distance Learning and Telemedicine Grant. FRJUSD was selected for a \$418, 314 grant, the only district in California. | |

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| 6. | <p>APPROVED CONSENT AGENDA</p> <p>Trustee Lakey requested that the minutes for the Special Board Meeting of January 17 be corrected to include trustee Venegas as in attendance.</p> <p>Motion Oller/Second Ronquist to approve the Consent Agenda with the one correct noted.</p> | |
| | 6.1 Approved Minutes, January 12, 2011 Regular Board Meeting | |
| | 6.2 Approved Minutes, January 17, 2011 Special Board Meeting | |
| | 6.3 Approved Minutes, January 31, 2011 Special Board Meeting | |
| | <p>6.4 Approved the following Personnel Report and actions:</p> <ul style="list-style-type: none"> • Hired John Cooney as .2FTE paraprofessional//BES//Step 8-1//Effective 2-1-2011 • Luke Booker as a Classified Substitute • Leo Estes as Baseball Coach//FRH | |
| | <p>6.5 Approved Governing Board Commercial Warrant Report #:7(2010/2011)</p> <ul style="list-style-type: none"> • \$326,604.17 General Fund • \$18,096.27 Cafeteria/Food Service Fund • \$493.75 County School Facilities Fund • \$63.49 Deferred Maintenance Fund | |
| | <p>6.6 Received Annual Certification Regarding Workers' Compensation Pursuant to Education Code 42141, each member district shall advise its Governing Board if there is an estimated unfunded liability for Workers' Compensation.</p> <p>The Shasta Trinity Schools Insurance Group JPA does have total assets sufficient to pay the Workers' Compensation self-insured claims and therefore has no unfunded liabilities.</p> | |
| | 6.7 Approved amendment to FRJUSD Technology Plan | |
| | <p>6.8 Accepted the following donations:</p> <p>6.8.1 On behalf of FRE:</p> <ul style="list-style-type: none"> • P G & E Corporation Campaign for the Community donations in the \$600.00 from Anthony Lommen & Michael Moffett • \$3,692.20 from Driscoll's for books, iPASS user accounts, Lava Beds Field Trip and 2nd Grade classroom incentives. <p>6.8.2 On behalf of FRH:</p> <ul style="list-style-type: none"> • \$1,000 from John Hoffman to be used for the purchase of books • \$23.00 from Superior Ave. Steel & Supply • 2 DVDs from Don and Sally Canright • California Fitness Weight Equipment with an estimated value of \$1,100.00 from Stewart Guthrie <p>6.8.3 On behalf of BHS:</p> <ul style="list-style-type: none"> • \$800.00 from Driscoll's for the purchase of Volleyball Uniforms • P G & E Corporation Campaign for the Community donations in the \$114.00 from Roger Petersen with a matching amount of \$76.00 from PG & E | |
| 7. | NEW BUSINESS | |
| | 7.1 Approved Resolution 11/2010-2011: Federal Jobs Act for 2010-11 and 2011-2012 | 2011-009 |

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| | <p>Larry Goza, CSEA President, asked the Board to consider changing the presented Resolution to include classified salaries as well as certificated. The Resolution as written states that Federal Jobs Act funds be used to fund certificated salaries and benefits in the 2011-2012 school year. Goza stated that the act was intended for all employees.</p> <p>Business Manager Teresea Spooner stated that Larry Goza is correct, that the funds may be used to create and retain jobs at the site level.</p> <p>Motion Oller/Second Venegas to amend Resolution 11 to read “funds be used to fund site level salaries and benefits in the 2011-2012 school year” and approve</p> <p>Roll call vote: Ayes: Oller, Lakey, Venegas, Ronquist Absent: Vigil</p> | |
| | <p>7.2 Approved the receipt of the RUS Grant in the amount of \$418,314</p> <p>Motion Oller/Second Ronquist to accept the RUS Grant</p> <p>Superintendent Snelling reminded the Board that this Grant requires matching funds. Currently the district has commitments from various organizations but there may be up to \$20,000 that the District will be responsible for.</p> | 2011-010 |
| | <p>7.3 Consider approval of Resolution 12/2010-2011: Authorizing the participation in the 2011-2012 California School Cash Reserve Program</p> <p>Motion Oller/Second Ronquist to approve Resolution 12-2010/2011</p> <p>Roll call vote Ayes: Oller, Lakey, Ronquist, Venegas Absent: Vigil</p> | 2011-011 |
| | <p>7.4 Set Date and Time for March Budget Board Workshop (Board Goal: By Second Interim, CBO will hold a workshop to review funding and expenditures to maximize our funding for students)</p> <p>Trustee Lakey set March 9, 2011 following the Regular meeting as the Budget Workshop</p> | |
| 8. | <p>REPORTS/ANNOUNCEMENTS</p> <p>Student Board Member Colten Van Riet reported on events at Fall River Jr. Sr. High</p> <p>Trustees Ronquist and Venegas reported on their meeting with the Transportation Department. (Board Goal) Their findings included:</p> <ul style="list-style-type: none"> • Major issue according to trustee Venegas is that an additional driver is needed, the transportation staff is spread too thin • Lorraine Musholt, Transportation Director, and Larry Betz, master mechanic are having to drive in addition to their other duties • Routes are already so compacted there is little room for change • There is only one substitute cleared to drive <p>Administrators Fischer, Knoch, Puskarich and Hawkins reported on activities at their sites and included a status report on block grants. (board goal) The majority of the funds are going toward paper, classroom supplies and athletic transportation at the high school.</p> | |

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| | <p>Chris Knoch, FRE Principal, presented a PowerPoint on the topic of a Transitional Kindergarten which FRE will be piloting this year. This Pilot Program of a Transitional Kindergarten for Young Fives is in response to Senate Bill 1381 which will change the required birthday for admission to kindergarten.</p> <p>CSEA President Larry Goza reported on efforts to calendar upcoming negotiations. He is still waiting to confirm dates with his CSEA representative and hopes to be able to schedule soon.</p> <p>FRTA President Ellen Sugg reported on the positive outcomes from the recent Health Benefits meeting with consultant Mark Lowenthal.</p> <p>CAC Representative Jean Boggs distributed the nomination form for the Shasta County Special Education awards night and the recently revised Parent Guide to Special Education.</p> <p>Superintendent Snelling reported on the recent meeting with our Workers' Compensation administrators. He complimented the staff for the positive efforts in keeping our claims down. He also thanked Rick and Linda for the great job coordinating safety trainings for key staff.</p> <p>Snelling also reported on the work being done on a couple of upcoming grants: one with the water district on creating a recreation district and another with the county on helping our kids become "college ready".</p> <p>Trustee Oller reported that ROP will be allocating an additional \$18,000 to our district as a rural factor since our students are unable to participate in the programs in the Redding area.</p> | |
| <p>9.</p> | <p>FUTURE AGENDA ITEMS None noted</p> | |
| <p>10.</p> | <p>CLOSED SESSION</p> | |
| | <p>10.1 Government Code Section 54957: Public Employee Discipline/Dismissal/Release</p> <p>10.2 Government Code Section 54957: Public Employee Appointment/Employment Title: Superintendent</p> | |
| <p>11.</p> | <p>ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION Board of Trustees has accepted the resignation from Tom Puskarich, Principal at Burney High School effective June 30, 2011.</p> | |
| <p>12.</p> | <p>ADJOURNED at 8:15 PM</p> | |

Fall River Joint Unified School District
PERSONNEL REPORT NUMBER 8 2010/2011
Wednesday, March 9, 2011

CERTIFICATED

Effective date

| | | |
|-------------------|--|--------|
| Jessyca Findley | Hired as 1 FTE Kindergarten Teacher at Fall River Elementary at Step A-1 | 3/7/11 |
| CLASSIFIED | | |
| | | |

Coaching, Extra Duty and Substitute Assignments

Erica Hoffman – Classified Substitute

FALL RIVER JOINT UNIFIED SCHOOL DISTRICT

TO: Board of Trustees
FROM: Teresea Spooner
DATE: March 2, 2011

SUBJECT: ***Approval: Governing Board Commercial Warrants***

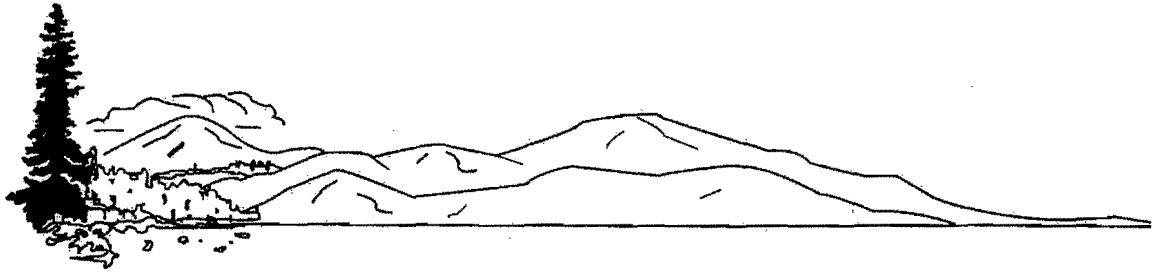
Commercial Warrant Report No. 8 (2010/2011) is being submitted for your review and approval (supporting information will be available for the Board at the meeting).

Commercial Warrants

\$ 294,344.22 (General Fund)
\$ 31,042.31 (Cafeteria/Food Service Fund)
\$ 14,920.00 (County School Facilities Fund)

RECOMMENDATION

It is recommended that the Board take action to approve Commercial Warrant Report No. 8 (2010/2011) as prepared and submitted by the Business Office.



FALL RIVER JOINT UNIFIED
SCHOOL DISTRICT

SECOND INTERIM

2010/2011

**FRJUSD CHECKBOOK FOR 2010/2011
GENERAL FUND SECOND INTERIM**

| | | |
|-------------------------|------------------|------------------|
| Funds coming in: | | Balance |
| Beginning Balance 10/11 | | \$ 3,712,731.00 |
| New Revenue for 10/11 | \$ 11,579,658.00 | \$ 15,292,389.00 |

Funds going out:

| Item | Check amount | Balance |
|-----------------------------|-----------------|------------------|
| Deferred Maint Program | \$ - | \$ 15,292,389.00 |
| Food Service subsidy | \$ 11,311.00 | \$ 15,281,078.00 |
| Capital Facilities Transfer | \$ 10,000.00 | \$ 15,271,078.00 |
| Certificated Salaries | \$ 5,019,490.00 | \$ 10,251,588.00 |
| Classified Salaries | \$ 2,343,411.00 | \$ 7,908,177.00 |
| Benefits | \$ 2,364,692.00 | \$ 5,543,485.00 |
| Textbooks | \$ 83,646.00 | \$ 5,459,839.00 |
| Books other than texts | \$ - | \$ 5,459,839.00 |
| Instructional Supplies | \$ 428,941.00 | \$ 5,030,898.00 |
| General Supplies | \$ 80,172.00 | \$ 4,950,726.00 |
| Custodial Supplies | \$ 50,985.00 | \$ 4,899,741.00 |
| Duplicating/Printing | \$ 2,136.00 | \$ 4,897,605.00 |
| Fuel & Oil | \$ 19,900.00 | \$ 4,877,705.00 |
| Health Supplies | \$ 500.00 | \$ 4,877,205.00 |
| Maintenance Supplies | \$ 54,960.00 | \$ 4,822,245.00 |
| Office Supplies | \$ 8,900.00 | \$ 4,813,345.00 |
| Publications/ Subscriptions | \$ 400.00 | \$ 4,812,945.00 |
| Transportation Fuel | \$ 77,000.00 | \$ 4,735,945.00 |
| Transportation Oil | \$ 3,500.00 | \$ 4,732,445.00 |
| Tires, Tubes, Recaps | \$ 6,000.00 | \$ 4,726,445.00 |
| Repair Parts Transportation | \$ 20,000.00 | \$ 4,706,445.00 |
| Other Transp Supplies | \$ 9,000.00 | \$ 4,697,445.00 |
| Noncapitalized Equipment | \$ 133,097.00 | \$ 4,564,348.00 |
| Travel & Conference | \$ 66,259.00 | \$ 4,498,089.00 |
| Dues & Memberships | \$ 14,285.00 | \$ 4,483,804.00 |
| Insurance | \$ 103,038.00 | \$ 4,380,766.00 |
| Utilities | \$ 452,081.00 | \$ 3,928,685.00 |
| Rentals, Repairs & Leases | \$ 82,853.00 | \$ 3,845,832.00 |
| General Operating expenses | \$ 148,598.00 | \$ 3,697,234.00 |
| Personal Contracts | \$ 202,263.00 | \$ 3,494,971.00 |
| Legal | \$ 8,000.00 | \$ 3,486,971.00 |
| Audit | \$ 33,800.00 | \$ 3,453,171.00 |
| Negotiating | \$ 2,000.00 | \$ 3,451,171.00 |
| Advertising | \$ 1,000.00 | \$ 3,450,171.00 |
| Board Election | \$ - | \$ 3,450,171.00 |
| Communications | \$ 57,561.00 | \$ 3,392,610.00 |
| Capital Outlay | \$ 153,820.00 | \$ 3,238,790.00 |
| Transfer to ROP | \$ - | \$ 3,238,790.00 |
| Debt Service | \$ 45,898.00 | \$ 3,192,892.00 |

TOTAL EXPENDITURES \$ 12,099,497.00

Beginning Balance 2010/2011

| | |
|---------------------------------|------------------|
| ARRA: SF5F | 123,003 |
| Medi-Cal | 64,384 |
| English Language Acquisition | 14,728 |
| TOTAL RESTRICTED | 202,115 |
| Revolving Cash Fund | 3,500 |
| Economic Uncertainty (5%) | 569,851 |
| Textbook Carryover | 61,088 |
| MAA 06/07, 07/08 & 08/09 EMP/DO | 975,728 |
| Designated for Unrealized Gain | 5,725 |
| Extreme Hardship 09/10 | 516,306 |
| FRE Driscolls Carryover | 3,184 |
| TOTAL BOARD DESIGNATED | 2,135,382 |
| Mandated Cost | 115,000 |
| Technology Carryover | 28,767 |
| Unappropriated | 1,231,467 |
| TOTAL UNRESTRICTED | 1,375,234 |
| TOTAL 2009/10 BEG BAL | 3,712,731 |

Ending Balance 2010/2011

| | |
|------------------------------------|------------------------|
| Revolving Cash Fund | \$ 3,500.00 |
| Restricted Categoricals | \$ 66,627.00 |
| Reserve 5% | \$ 604,975.00 |
| MAA-06/07,07/08,08/09,09/10 EMP/DO | \$ 1,003,262.00 |
| Undesignated | \$ 723,914.00 |
| Deferred Maintenance--Undesignated | \$ 784,889.00 |
| Designated for Unrealized Gain | \$ 5,725.00 |
| Total | \$ 3,192,892.00 |

**Fall River Joint Unified School District
Second Interim Narrative Financial Report
February 17, 2011**

School districts are required to certify two times a year the status of the district's financial obligations. If the district receives a qualified or negative certification, it must also certify again in May. The following is a summary of the CDE SACS reports. This synopsis defines the characteristics of the 2010/2011 budget.

REVENUES

Revenue Limit

The main source of income for the General Fund is the Revenue Limit. This is a combination of local taxes and an apportionment from the State. The Revenue Limit is calculated using average daily attendance (ADA) as a basis. From this base calculation, local taxes are subtracted and the difference is the State aid or apportionment from the State. This year, the amount is estimated to be \$5,629.68. The cost of living allowance (COLA) used was negative .39% with a 17.9630% deficit factor. The total projected Revenue Limit is \$6,934,437.

Federal Revenue

The federal revenue category includes Special Education, Forest Reserve funds, JOM, Indian Education, Title I, VEA, Drug Free, Title II Part A and D and Medi-Cal. The total projected Federal revenue is \$1,301,733. This account also includes ARRA dollars such as Education Jobs Fund and State Fiscal Stabilization Fund.

State and Local Revenues

The total revenue projected for State and Local revenues is \$3,343,488. The State revenue category includes accounts such as EIA, Transportation, CSR, Lottery (restricted and unrestricted), Workability, TUPE, Ag Incentive and Special Education transfers. Monies previously sent as restricted categoricals are now budgeted as unrestricted General Fund dollars such as Physical Education Teacher Incentive Grants, ROP dollars, School Safety and Violence Prevention, and GATE. This is called Program Flexibility.

EXPENDITURES

Certificated Salaries

In the 2010/2011 budget, the certificated salaries totaled \$5,019,490. This includes step and/or column increases, teacher substitutes and extra duty.

Classified Salaries

In the 2010/2011 budget, the classified salaries totaled \$2,343,411. This includes step and/or column increases, classified substitutes and extra duty.

2010/2011 Second Interim Budget

Benefits

In the 2010/2011 budget, benefits totaled \$2,364,692. This includes a cap of \$6,809 for health and welfare benefits for CSEA employees. Administrators and Confidential staff have a cap of \$7,365 and FRTA received a health and welfare benefit cap of \$7,646.60 per full time equivalent. Workers Compensation has decreased to 4.23%. This reflects a .76% decrease.

Books and Supplies

Fall River Joint Unified School District's books and supplies budget for 2010/2011 is \$979,137. This account mostly reflects the school block grants, (which remain the same amount as the 2009/2010 block grants), textbooks, summer school supplies, fuel and oil, health supplies, maintenance supplies, tires for buses and vehicles, and testing materials. This account also allows for \$85,267 to be spent on technological supplies and equipment.

Services and Other Operating Expenses

Fall River Joint Unified School District's services and other operating expenses budget for 2010/2011 is \$1,171,738. This account reflects travel for the District's employees and the Board of Trustees, mileage other than conference for intradistrict travel, dues and membership, liability insurance, utilities, contract maintenance and repairs, field trips, legal and negotiating fees, audit fees, and postage. This account also supports an Advanced Placement Program for each high school. The Board has committed \$5,000 for each high school. The Board has also committed \$2,600 for Fall River Elementary to travel to Fall River High for band.

Capital Outlay

Capital outlay for the 2010/2011 budget is \$153,820. The District has purchased a new school bus. The District only paid \$25,000 because the other \$127,850 was funded by an air quality emission grant. The District also spent \$970 to evaluate an electrical issue at Fall River High School.

Other Outgo

The District's other outgo budget will include a transfer to Cafeteria in the amount of \$11,311 and a transfer to a Capital Facility account in the amount of \$10,000.

Transfers

Transfers this fiscal year will include the following encroachments:

| | |
|-------------------|------------|
| Special Education | \$ 382,350 |
| Transportation | \$ 184,735 |
| Indian Education | \$ 7,467 |
| EIA | \$ 35,573 |
| Title II Part A | \$ 26,070 |
| Community Day | \$ 112,296 |

2010/2011 Second Interim Budget

Other Uses

Fall River Joint Unified School District's other outgo budget will support the debt service payments for the post-employment health benefits for retirees in the amount of \$45,898.

OTHER FUNDS

Cafeteria

The Cafeteria program will begin the 2010/2011 school year with a balance of \$62,369. The program will receive approximately \$324,000 in revenue and is projected to encroach approximately \$11,311. It is projected to end in June 2011 with approximately \$20,451. These amounts are projections only and will depend on the amounts the program actually receives and expends. The Cafeteria does not receive its first federal or State reimbursement until November 2010 so they carry a balance to facilitate the operations until their reimbursement arrives.

Student Body

The student body accounts are ever changing and will end with approximately \$126,523.

Capital Project Fund

This account has a beginning balance of \$55,019. This fund will accrue approximately \$150 of interest per year. The Board's desire was to contribute to this account in the amount of \$10,000 per year as an assurance to the communities that supported the Bond Measure. The District is dedicated to the up keep of our buildings that were modernized.

Building Fund

The building fund is a fund that the bond money comes into from the taxpayers. It will begin the year with \$655 and is currently budgeted to end with \$805, but the District will be transferring any balance to the State Facilities School Fund.

State Facilities School Fund

The State Facilities School Fund is a fund that the money for modernization is expended from on a per site basis. The District is expected to expend approximately \$91,283 in 2010/2011.

2010/2011 Second Interim Budget

BEGINNING FUND BALANCE

The 2010/2011 budget beginning fund balance is \$3,712,731. The components of the beginning fund balance are:

| | |
|--|---------------------|
| ARRA: SFSF | \$ 123,003 |
| English Language Acquisition | \$ 14,728 |
| Medi-Cal | \$ 64,384 |
| TOTAL RESTRICTED | \$ 202,115 |
| Unrealized Gain | \$ 5,725 |
| SCOE IFAS Conversion | \$ 61,088 |
| Revolving Fund | \$ 3,500 |
| FRE Donations | \$ 3,184 |
| MAA | \$1,492,034 |
| Economic Uncertainty (5%) | \$ 569,851 |
| TOTAL BOARD DESIGNATED | \$2,135,382 |
| Unappropriated | \$1,375,234 |
| TOTAL UNRESTRICTED | \$3,510,616 |
| TOTAL 2010/2011 BEGINNING BALANCE | \$ 3,712,731 |

ENDING FUND BALANCE

The 2010/2011 budget is projected to have an ending fund balance of \$3,192,892. The components of the ending fund balance are:

| | |
|---------------------------------------|--------------------|
| Revolving cash Fund | \$ 3,500 |
| Reserve 5% | \$ 604,975 |
| Board Desig.-MAA | \$1,003,262 |
| Unrealized Gain | \$ 5,725 |
| Restricted Programs | \$ 66,627 |
| Undesignated | \$1,508,803 |
| TOTAL 2009/2010 ENDING BALANCE | \$3,192,892 |

This ending balance is my best guess at this time because I cannot project exactly how much of our regular block grants, Lottery, and restricted accounts will be expended.

THREE YEAR MULTI-YEAR PROJECTIONS

The Fall River Joint Unified School District's multi-year projections show ending balances for 2011/2012 at \$2,306,215 and 2012/2013 at \$1,034,776. Incorporated in each of these years is a -.39% percent Governor's proposed decrease with a 17.9630% deficit factor to our Revenue Limit and a 1.67% percent Governor's proposed increase with a 19.6080% deficit factor and a 1.80% COLA with a 19.6080% deficit factor respectively to the Federal and State categorical program revenues. These projections were suggestions from School Services. The District is still projected to meet its economic reserve requirement through 2012/2013. The District will have approximately 14.22% and 3.36% respectively to spare above the required 3% in the 2011/2012 and 2012/2013 school years. In the 2011/2012 and 2012/2013 school years, we tentatively budgeted the same funding for the block grants that is currently funded through unrestricted lottery. Step and/or column were funded and Forest Reserve funding was estimated at \$78,047 in the 2011/2012 and \$46,828 in the 2012/2013 school years.

2010/2011 Second Interim Budget

Overall, this budget does have a budgeted deficit and a projected budgeted deficit in all three years; the District was committed to saving existing employees jobs and chose to use a portion of the beginning balance.

We as a District are facing declining enrollment. We are projected to lose approximately 28.42 ADA over the next three years. One of the largest concerns is the band levels at each of the high schools. The District has five retirees for the current year and projected to have eight early retirements in 2011/2012. We will be committed to reducing expenses that do not directly affect students in the next two years also. One big change for the Fall River Joint Unified School District is the move of the Jr. High sports program, cheerleading and wrestling to a Club Sport status.

The District applied for a Tax and Revenue Anticipation Note (TRAN). We were approved for \$1,240,000. The District is in the process of applying for another TRAN for the 11-12 school year to reduce the pressure on cash flow.

This budget does include MAA dollars.

The economic condition will not improve quickly. Deficit budgeting and spending is likely to continue and reserves are needed. Federal stimulus funds are being depleted, hopefully State flexibility of K-3 CSR and tier III programs and some of the "fixes" will continue until the economy improves.

These assumptions could (and will) change, because they are projections only. The District will need to monitor its attendance and state fiscal developments when considering its fiscal policies.

Fall River Joint Unified School District
Multi-Year Projection

| | | 2010/2011 | | | 2011/2012 | | | 2012/2013 | | |
|---|-----------|--------------------|------------------|-------------------|--------------------|------------------|-------------------|--------------------|------------------|-------------------|
| | | Total Unrestricted | Total Restricted | Total | Total Unrestricted | Total Restricted | Total | Total Unrestricted | Total Restricted | Total |
| Revenues | | | | | | | | | | |
| Revenue Limit | 8010-8099 | 6,721,016 | 213,421 | 6,934,437 | 6,334,064 | 213,421 | 6,547,485 | 6,318,041 | 217,263 | 6,535,304 |
| Federal Revenue | 8100-8299 | 331,704 | 970,029 | 1,301,733 | 278,047 | 857,069 | 1,135,116 | 246,828 | 624,339 | 871,167 |
| Other State Revenue | 8300-8599 | 1,666,613 | 869,710 | 2,536,323 | 1,632,785 | 876,669 | 2,509,454 | 1,629,102 | 895,235 | 2,524,337 |
| Other Local Revenue | 8600-8799 | 171,596 | 635,569 | 807,165 | 171,596 | 448,762 | 620,358 | 171,596 | 456,647 | 628,243 |
| Total Revenues | | 8,890,929 | 2,688,729 | 11,579,658 | 8,416,492 | 2,395,921 | 10,812,413 | 8,365,567 | 2,193,484 | 10,559,051 |
| Other Financing Sources | | | | | | | | | | |
| Interfund Transfers | 891* | - | - | - | - | - | - | - | - | - |
| Contributions to/from Restricted Programs | 8980,8990 | (1,165,750) | 1,165,750 | - | (1,303,959) | 1,303,959 | - | (1,308,949) | 1,308,949 | - |
| Net Transfers and Contributions | | (1,165,750) | 1,165,750 | - | (1,303,959) | 1,303,959 | - | (1,308,949) | 1,308,949 | - |
| Expenditures | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | |
| Teacher Salaries | 1110 | 2,876,891 | 974,163 | 3,851,054 | 2,796,625 | 946,759 | 3,743,384 | 2,941,693 | 857,841 | 3,799,534 |
| Teacher Subs | 1112 | 79,252 | 17,851 | 97,103 | 80,441 | 18,119 | 98,560 | 81,647 | 18,391 | 100,038 |
| Teacher Extra Duty | 1115 | 108,610 | 5,890 | 114,500 | 110,239 | 5,978 | 116,218 | 111,893 | 6,068 | 117,961 |
| Teacher Abatements | 1119 | - | - | - | - | - | - | - | - | - |
| Certificated Pupil Support Salaries | 1200 | 12,007 | 84,211 | 96,218 | 12,187 | 85,474 | 97,661 | 12,370 | 86,756 | 99,126 |
| Certificated Supervisors & Administrators | 1300 | 629,242 | 52,028 | 681,270 | 609,178 | 52,739 | 661,917 | 618,316 | 53,530 | 671,846 |
| Other Certificated Salaries | 1900 | 149,209 | 30,136 | 179,345 | 151,447 | 30,588 | 182,035 | 153,719 | 31,047 | 184,766 |
| Total Certificated Salaries | | 3,855,211 | 1,164,279 | 5,019,490 | 3,760,117 | 1,139,657 | 4,899,774 | 3,919,638 | 1,053,633 | 4,973,271 |
| Classified Salaries | | | | | | | | | | |
| Instructional Aides Salaries | 2110 | 154,794 | 399,009 | 553,803 | 55,521 | 504,602 | 560,123 | 157,116 | 409,052 | 566,168 |
| Instructional Aides Substitutes | 2112 | 4,100 | 7,862 | 11,962 | 4,162 | 7,980 | 12,142 | 4,224 | 8,100 | 12,324 |
| Instructional Aides OT/Extra Duty | 2114/2115 | 20,243 | 2,755 | 22,998 | 20,547 | 2,796 | 23,343 | 20,855 | 2,838 | 23,693 |
| Instructional Aides Abatements | 2119 | - | - | - | - | - | - | - | - | - |
| Maintenance & Operations | 2220 | 355,793 | 145,228 | 501,021 | 361,130 | 147,406 | 508,536 | 366,547 | 149,618 | 516,164 |
| M&O OT/Extra Duty | 2224/2225 | 32,875 | 30,641 | 63,516 | 33,368 | 31,101 | 64,469 | 33,869 | 31,567 | 65,436 |
| M & O Abatements | 2229 | - | - | - | - | - | - | - | - | - |
| Food Service | 2230's | 4,392 | - | 4,392 | 4,458 | - | 4,458 | 4,525 | - | 4,525 |
| Food Service Abatements | 2239 | - | - | - | - | - | - | - | - | - |
| Transportation Salaries | 2240/2250 | 8,400 | 312,851 | 321,251 | 8,526 | 317,544 | 326,070 | 8,654 | 322,307 | 330,961 |
| Transportation OT/Extra Duty | 2254/2255 | - | 32,000 | 32,000 | - | 32,480 | 32,480 | - | 32,967 | 32,967 |
| Classified Administration | 2300 | 70,233 | 124,915 | 195,148 | 71,286 | 126,789 | 198,075 | 72,356 | 128,691 | 201,046 |
| Clerical Salaries | 2410 | 457,907 | 8,120 | 466,027 | 464,776 | 8,242 | 473,017 | 471,747 | 8,365 | 480,113 |
| Clerical OT/Extra Duty | 2414/2415 | 35,772 | - | 35,772 | 36,309 | - | 36,309 | 36,853 | - | 36,853 |
| Clerical Salaries Abatements | 2419 | - | - | - | - | - | - | - | - | - |
| Other Classified Salaries | 2900 | 115,467 | 20,054 | 135,521 | 117,199 | 20,355 | 137,554 | 118,957 | 20,660 | 139,617 |
| Total Classified Salaries | | 1,259,976 | 1,083,435 | 2,343,411 | 1,177,281 | 1,199,295 | 2,376,575 | 1,295,702 | 1,114,165 | 2,409,867 |
| Employee Benefits | | | | | | | | | | |
| STRS | 3100 | 316,740 | 91,588 | 408,328 | 309,002 | 89,615 | 398,617 | 323,370 | 82,517 | 405,887 |
| PERS | 3200 | 107,912 | 98,911 | 206,823 | 107,881 | 102,611 | 210,492 | 109,499 | 102,476 | 211,975 |
| Social Security | 3300 | 154,507 | 109,162 | 263,669 | 149,342 | 114,056 | 263,398 | 154,506 | 106,033 | 260,539 |
| H&W Certificated | 3401 | 482,980 | 162,022 | 645,002 | 508,315 | 136,687 | 645,002 | 508,315 | 136,687 | 645,002 |
| H&W Classified | 3402 | 206,995 | 189,765 | 396,760 | 206,995 | 189,765 | 396,760 | 206,995 | 189,765 | 396,760 |
| H&W Abatements Certificated | 3491 | - | - | - | - | - | - | - | - | - |
| H&W Abatements Classified | 3492 | - | 823 | 823 | - | 823 | 823 | - | 823 | 823 |
| SUI | 3500 | 38,464 | 14,827 | 53,291 | 37,809 | 15,659 | 53,268 | 39,625 | 14,420 | 54,045 |
| Workers Comp Certificated | 3601/3691 | 165,210 | 49,425 | 214,635 | 161,286 | 48,451 | 209,737 | 172,234 | 44,849 | 217,083 |
| Workers Comp Classified | 3602/3692 | 54,355 | 46,460 | 100,815 | 50,905 | 51,351 | 102,256 | 51,669 | 47,792 | 99,461 |
| Retiree H&W Certificated | 3701 | 5,506 | - | 5,506 | 5,589 | - | 5,589 | 5,672 | - | 5,672 |
| Retiree H&W Classified | 3702 | 20,173 | - | 20,173 | 20,476 | - | 20,476 | 20,783 | - | 20,783 |
| PERS Reduction | 3800 | 19,176 | 14,920 | 34,096 | 19,464 | 15,144 | 34,607 | 19,756 | 15,371 | 35,127 |
| Other Benefits Certificated | 3901/3991 | 6,239 | 2,559 | 8,798 | 6,673 | 2,257 | 8,930 | 6,773 | 2,291 | 9,064 |
| Other Benefits Classified | 3902/3992 | 3,261 | 2,712 | 5,973 | 3,310 | 2,754 | 6,063 | 3,360 | 2,795 | 6,154 |
| Total Employee Benefits | | 1,581,518 | 783,174 | 2,364,692 | 1,586,846 | 769,172 | 2,356,018 | 1,622,556 | 745,818 | 2,368,374 |

Fall River Joint Unified School District
Multi-Year Projection

| | 2010/2011 | | | 2011/2012 | | | 2012/2013 | | |
|--|--------------------|------------------|-------------------|--------------------|------------------|-------------------|--------------------|------------------|--------------------|
| | Total Unrestricted | Total Restricted | Total | Total Unrestricted | Total Restricted | Total | Total Unrestricted | Total Restricted | Total |
| Books and Supplies | | | | | | | | | |
| Textbooks 4100 | 83,646 | - | 83,646 | 83,646 | - | 83,646 | 83,646 | - | 83,646 |
| Other Books 4200 | - | - | - | - | - | - | - | - | - |
| Instructional Materials & Supplies 4300 | 275,656 | 156,525 | 432,181 | 268,107 | 87,209 | 355,316 | 264,444 | 83,814 | 348,258 |
| Noncapitalized Equipment 4400 | 75,650 | 53,107 | 128,757 | 75,650 | 19,150 | 94,800 | 75,650 | 19,150 | 94,800 |
| General/Health Supplies 4510/4535 | 85,332 | 73,127 | 158,459 | 85,332 | 71,890 | 157,222 | 85,332 | 71,890 | 157,222 |
| Custodial/Maintenance Supplies 4515/4540 | 58,485 | 2,109 | 60,594 | 58,485 | 2,000 | 60,485 | 58,485 | 2,000 | 60,485 |
| Transportation Supplies 4603/4606 | - | 38,500 | 38,500 | - | 38,000 | 38,000 | - | 38,000 | 38,000 |
| Transportation Fuel 4601 | - | 77,000 | 77,000 | - | 77,000 | 77,000 | - | 77,000 | 77,000 |
| Total Books & Supplies | 578,769 | 400,368 | 979,137 | 571,220 | 295,249 | 866,469 | 567,557 | 291,854 | 859,411 |
| Services and Other Operating Expenditures | | | | | | | | | |
| Travel and Conferences 5200 | 28,466 | 37,793 | 66,259 | 28,466 | 36,709 | 65,175 | 28,466 | 36,385 | 64,851 |
| Dues and Memberships 5300 | 13,900 | 385 | 14,285 | 13,900 | 385 | 14,285 | 13,900 | 385 | 14,285 |
| Insurance 5400 | 70,542 | 32,496 | 103,038 | 77,596 | 32,496 | 110,092 | 85,355 | 32,496 | 117,851 |
| Operations and Housekeeping-Utilities 5600 | 447,970 | 4,111 | 452,081 | 455,739 | 4,111 | 459,850 | 469,411 | 4,111 | 473,522 |
| Rentals, Leases, Repairs & Noncapitalized improvements 5600 | 41,257 | 41,596 | 82,853 | 41,257 | 40,996 | 82,253 | 41,257 | 41,281 | 82,538 |
| Interprogram Transfer 5710 | 51,983 | (51,983) | - | 53,053 | (53,053) | - | 53,053 | (53,053) | - |
| Professional/Consulting Services and Operating Exp. 5801/5805 | 112,182 | 238,679 | 350,861 | 112,182 | 144,688 | 256,870 | 112,182 | 145,139 | 257,321 |
| Legal 5810 | 10,000 | - | 10,000 | 10,000 | - | 10,000 | 10,000 | - | 10,000 |
| Audit 5812 | 33,800 | - | 33,800 | 33,800 | - | 33,800 | 33,800 | - | 33,800 |
| Advertising 5814 | 1,000 | - | 1,000 | 1,000 | - | 1,000 | 1,000 | - | 1,000 |
| Election 5816 | - | 125 | 125 | - | - | - | - | - | - |
| Telephone/Postage/Communications 5910/5930 | 57,036 | 400 | 57,436 | 57,036 | 400 | 57,436 | 57,036 | 400 | 57,436 |
| Total Services and Other Operating Expenditures | 868,136 | 303,602 | 1,171,738 | 884,029 | 206,732 | 1,090,761 | 905,460 | 207,144 | 1,112,604 |
| Capital Outlay | | | | | | | | | |
| Sites and Improvement of Sites 6100 | - | - | - | - | - | - | - | - | - |
| Buildings and Improvement of Buildings 6200 | 970 | - | 970 | 970 | - | 970 | 970 | - | 970 |
| Books and Media for New School Libraries or the Expansion 6300 | - | - | - | - | - | - | - | - | - |
| New Equipment 6400 | - | - | - | - | - | - | - | - | - |
| Equipment Replacement 6500 | - | 152,850 | 152,850 | - | - | - | - | - | - |
| Total Capital Outlay | 970 | 152,850 | 153,820 | 970 | - | 970 | 970 | - | 970 |
| Other Outgo | | | | | | | | | |
| Excess Costs to COE 7132/7142 | - | - | - | - | - | - | - | - | - |
| Indirect Support Costs 7310 | (102,259) | 102,259 | - | (102,259) | 102,259 | - | (102,259) | 102,259 | - |
| Interfund Support 7350 | - | - | - | - | - | - | - | - | - |
| Debt Service 7400 | 45,898 | - | 45,898 | 87,211 | - | 87,211 | 84,681 | - | 84,681 |
| Total Other Outgo | (56,361) | 102,259 | 45,898 | (15,048) | 102,259 | 87,211 | (17,578) | 102,259 | 84,681 |
| Interfund Transfers Out and All Other Financing Uses | 7600 | 21,311 | 21,311 | 21,311 | - | 21,311 | 21,311 | - | 21,311 |
| Total Expenditures | 8,109,530 | 3,989,967 | 12,099,497 | 7,986,726 | 3,712,364 | 11,699,090 | 8,315,616 | 3,514,873 | 11,830,489 |
| Net Increase (Decrease) | (384,351) | (135,488) | (519,839) | (874,193) | (12,484) | (886,677) | (1,258,998) | (12,440) | (1,271,438) |

Fall River Joint Unified School District
Multi-Year Projection

| | | 2010/2011 | | | 2011/2012 | | | 2012/2013 | | |
|---------------------------------------|-----------|------------------|----------------|------------------|------------------|---------------|------------------|------------------|---------------|------------------|
| | | Total | Total | Total | Total | Total | Total | Total | Total | |
| | | Unrestricted | Restricted | | Unrestricted | Restricted | | Unrestricted | Restricted | |
| BEGINNING BALANCES | | | | | | | | | | |
| Reserve-Revolving Cash/Prepays/Stores | 0861-0865 | 3,500 | - | 3,500 | 3,500 | - | 3,500 | 3,500 | - | 3,500 |
| Restricted Programs | 0869 | - | 202,115 | 202,115 | - | 66,627 | 66,627 | - | 54,142 | 54,142 |
| Economic Uncertainty | 0871 | 569,851 | - | 569,851 | 604,975 | - | 604,975 | 584,955 | - | 584,955 |
| Board Designated | 0872 | 1,562,031 | - | 1,562,031 | 1,008,987 | - | 1,008,987 | 1,008,987 | - | 1,008,987 |
| Undesignated/Unappropriated | 0879 | 1,375,234 | - | 1,375,234 | 1,508,803 | - | 1,508,803 | 654,630 | - | 654,630 |
| Audit Adjustments/Restatements | 0898/0899 | - | - | - | - | - | - | - | - | - |
| Total Beginning Balances | | 3,510,616 | 202,115 | 3,712,731 | 3,126,265 | 66,627 | 3,192,892 | 2,252,072 | 54,142 | 2,306,214 |
| ENDING BALANCES | | | | | | | | | | |
| Reserve-Revolving Cash/Prepays/Stores | 0661-0665 | (3,500) | - | (3,500) | (3,500) | - | (3,500) | (3,500) | - | (3,500) |
| Restricted Programs | 0669 | - | (66,627) | (66,627) | - | (54,142) | (54,142) | - | (41,700) | (41,700) |
| Economic Uncertainty | 0671 | (604,975) | - | (604,975) | (584,955) | - | (584,955) | (591,524) | - | (591,524) |
| Board Designated | 0672 | (1,008,987) | - | (1,008,987) | (1,008,987) | - | (1,008,987) | (398,050) | - | (398,050) |
| Undesignated/Unappropriated | 0679 | (1,508,803) | - | (1,508,803) | (654,630) | - | (654,630) | - | - | - |
| Total Ending Balances | | 3,126,265 | 66,627 | 3,192,892 | 2,252,072 | 54,143 | 2,306,215 | 993,074 | 41,702 | 1,034,776 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 6,551,197.00 | 6,973,084.00 | 4,460,594.39 | 6,934,437.00 | (38,647.00) | -0.6% |
| 2) Federal Revenue | | 8100-8299 | 1,031,761.00 | 1,241,433.00 | 570,354.34 | 1,301,733.00 | 60,300.00 | 4.9% |
| 3) Other State Revenue | | 8300-8599 | 2,345,092.00 | 2,511,431.00 | 1,328,195.18 | 2,536,323.00 | 24,892.00 | 1.0% |
| 4) Other Local Revenue | | 8600-8799 | 545,767.00 | 738,568.00 | 483,984.41 | 807,165.00 | 68,597.00 | 9.3% |
| 5) TOTAL, REVENUES | | | 10,473,817.00 | 11,464,516.00 | 6,843,128.32 | 11,579,658.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 5,023,209.00 | 5,019,490.00 | 2,623,072.54 | 5,019,490.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 2,313,740.00 | 2,332,530.00 | 1,328,236.12 | 2,343,411.00 | (10,881.00) | -0.5% |
| 3) Employee Benefits | | 3000-3999 | 2,352,179.00 | 2,362,607.00 | 1,284,858.12 | 2,364,692.00 | (2,085.00) | -0.1% |
| 4) Books and Supplies | | 4000-4999 | 687,822.00 | 944,146.00 | 592,722.87 | 979,137.00 | (34,991.00) | -3.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,019,896.00 | 1,106,691.00 | 622,081.99 | 1,171,738.00 | (65,047.00) | -5.9% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 152,850.00 | 153,819.35 | 153,820.00 | (970.00) | -0.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 45,898.00 | 45,898.00 | 25,829.05 | 45,898.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 11,442,744.00 | 11,964,212.00 | 6,630,620.04 | 12,078,186.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (968,927.00) | (499,696.00) | 212,508.28 | (498,528.00) | | |
| OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 55,659.00 | 18,111.00 | 0.00 | 21,311.00 | (3,200.00) | -17.7% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (55,659.00) | (18,111.00) | 0.00 | (21,311.00) | | |

2010-11 Second Interim
 General Fund
 Summary - Unrestricted/Restricted
 Revenues, Expenditures, and Changes in Fund Balance

45 69989 0000000
 Form 011

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND | | | | | | | | |
| - BALANCE (C + D4) | | | (1,024,586.00) | (517,807.00) | 212,508.28 | (519,839.00) | | |
| FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,174,291.00 | 3,712,731.00 | | 3,712,731.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,174,291.00 | 3,712,731.00 | | 3,712,731.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,174,291.00 | 3,712,731.00 | | 3,712,731.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,149,705.00 | 3,194,924.00 | | 3,192,892.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Reserve for | | | | | | | | |
| Revolving Cash | | 9711 | 3,500.00 | 3,500.00 | | 3,500.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| General Reserve | | 9730 | 0.00 | 0.00 | | 0.00 | | |
| Legally Restricted Balance | | 9740 | 60,341.00 | 65,627.00 | | 66,627.00 | | |
| b) Designated Amounts | | | | | | | | |
| Designated for Economic Uncertainties | | 9770 | 574,920.00 | 599,116.00 | | 604,975.00 | | |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 10,474.00 | 5,725.00 | | 5,725.00 | | |
| Other Designations | | 9780 | 715,581.00 | 1,003,262.00 | | 1,003,262.00 | | |
| c) Undesignated Amount | | | | | | 1,508,803.00 | | |
| d) Unappropriated Amount | | | 784,889.00 | 1,517,694.00 | | | | |

2010-11 Second Interim
 Cafeteria Special Revenue Fund
 Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 237,000.00 | 237,000.00 | 94,813.62 | 237,000.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 13,000.00 | 13,000.00 | 8,155.31 | 13,000.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 77,200.00 | 77,200.00 | 39,478.20 | 74,000.00 | (3,200.00) | -4.1% |
| 5) TOTAL REVENUES | | | 327,200.00 | 327,200.00 | 142,447.13 | 324,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 145,171.00 | 148,705.00 | 79,245.18 | 148,705.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 70,538.00 | 71,374.00 | 36,556.26 | 71,374.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 151,700.00 | 151,700.00 | 83,153.95 | 151,700.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,450.00 | 5,450.00 | 4,186.36 | 5,450.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 372,859.00 | 377,229.00 | 203,141.75 | 377,229.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | (45,659.00) | (50,029.00) | (60,694.62) | (53,229.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 45,659.00 | 8,111.00 | 0.00 | 11,311.00 | 3,200.00 | 39.5% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 45,659.00 | 8,111.00 | 0.00 | 11,311.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | (41,918.00) | (60,694.62) | (41,918.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 21,501.00 | 62,369.00 | | 62,369.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 21,501.00 | 62,369.00 | | 62,369.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 21,501.00 | 62,369.00 | | 62,369.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 21,501.00 | 20,451.00 | | 20,451.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Reserve for | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 500.00 | 500.00 | | 500.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| General Reserve | | 9730 | 0.00 | 0.00 | | 0.00 | | |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| b) Designated Amounts | | | | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | | 0.00 | | |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 1,001.00 | 49.00 | | 49.00 | | |
| Other Designations | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| c) Undesignated Amount | | | | | | 19,902.00 | | |
| d) Unappropriated Amount | | 9790 | 20,000.00 | 19,902.00 | | | | |

2010-11 Second Interim
Building Fund

45 69989 000000
Form 211

Il River Joint Unified
asta County

Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 241.84 | 150.00 | 150.00 | New |
| 5) TOTAL REVENUES | | | 0.00 | 0.00 | 241.84 | 150.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 241.84 | 150.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 241.84 | 150.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 363.00 | 655.00 | | 655.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 363.00 | 655.00 | | 655.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 363.00 | 655.00 | | 655.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 363.00 | 655.00 | | 805.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Reserve for | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| General Reserve | | 9730 | 0.00 | 0.00 | | 0.00 | | |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| b) Designated Amounts | | | | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | | 0.00 | | |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 363.00 | 2.00 | | 2.00 | | |
| Other Designations | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| c) Undesignated Amount | | | | | | 803.00 | | |
| d) Unappropriated Amount | | 9790 | 0.00 | 653.00 | | | | |

2010-11 Second Interim
 Capital Facilities Fund
 Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 16,731.46 | 13,709.00 | 13,709.00 | New |
| 5) TOTAL REVENUES | | | 0.00 | 0.00 | 16,731.46 | 13,709.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 0.00 | 0.00 | 16,731.46 | 13,709.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 16,731.46 | 13,709.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | | 0.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | | 0.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | | 13,709.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Reserve for | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| General Reserve | | 9730 | 0.00 | 0.00 | | 0.00 | | |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| b) Designated Amounts | | | | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | | 0.00 | | |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | | 0.00 | | |
| Other Designations | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| c) Undesignated Amount | | | | | | 13,709.00 | | |
| d) Unappropriated Amount | | 9790 | 0.00 | 0.00 | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 500.00 | 500.00 | 2,816.39 | 1,900.00 | 1,400.00 | 280.0% |
| 5) TOTAL REVENUES | | | 500.00 | 500.00 | 2,816.39 | 1,900.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 58,607.00 | 58,607.00 | 0.00 | 29,544.00 | 29,063.00 | 49.6% |
| 3) Employee Benefits | | 3000-3999 | 22,113.00 | 22,112.00 | 0.00 | 14,799.00 | 7,313.00 | 33.1% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 118.57 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 1,522.00 | 2,004.50 | 1,522.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 7,642.00 | 16,601.76 | 45,418.00 | (37,776.00) | -494.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 80,720.00 | 89,883.00 | 18,724.83 | 91,283.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (80,220.00) | (89,383.00) | (15,908.44) | (89,383.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (80,220.00) | (89,383.00) | (15,908.44) | (89,383.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 95,223.00 | 89,858.00 | | 89,858.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 95,223.00 | 89,858.00 | | 89,858.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 95,223.00 | 89,858.00 | | 89,858.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 15,003.00 | 475.00 | | 475.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Reserve for | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| General Reserve | | 9730 | 0.00 | 0.00 | | 0.00 | | |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| b) Designated Amounts | | | | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | | 0.00 | | |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 6,712.00 | 475.00 | | 475.00 | | |
| Other Designations | | 9780 | 8,291.00 | 0.00 | | 0.00 | | |
| c) Undesignated Amount | | | | | | | | |
| d) Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 150.00 | 150.00 | 218.49 | 150.00 | 0.00 | 0.0% |
| 5) TOTAL REVENUES | | | 150.00 | 150.00 | 218.49 | 150.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 493.75 | 494.00 | (494.00) | New |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 0.00 | 0.00 | 493.75 | 494.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 150.00 | 150.00 | (275.26) | (344.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 10,150.00 | 10,150.00 | (275.26) | 9,856.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 54,582.00 | 55,019.00 | | 55,019.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 54,582.00 | 55,019.00 | | 55,019.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 54,582.00 | 55,019.00 | | 55,019.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 64,732.00 | 65,169.00 | | 64,675.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Reserve for | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| General Reserve | | 9730 | 0.00 | 0.00 | | 0.00 | | |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| b) Designated Amounts | | | | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | | 0.00 | | |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 126.00 | | 126.00 | | |
| Other Designations | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| c) Undesignated Amount | | | | | | 64,549.00 | | |
| d) Unappropriated Amount | | 9790 | 64,732.00 | 65,043.00 | | | | |

2010-11 Second Interim
 Bond Interest and Redemption Fund
 Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 2,446.58 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 169,909.43 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 172,356.01 | 0.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 0.00 | 0.00 | 172,356.01 | 0.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 172,356.01 | 0.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 249,516.00 | 261,057.00 | | 261,057.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 249,516.00 | 261,057.00 | | 261,057.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 249,516.00 | 261,057.00 | | 261,057.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 249,516.00 | 261,057.00 | | 261,057.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Reserve for | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| General Reserve | | 9730 | 0.00 | 0.00 | | 0.00 | | |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| b) Designated Amounts | | | | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | | 0.00 | | |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 1,500.00 | 733.00 | | 733.00 | | |
| Other Designations | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| c) Undesignated Amount | | | | | | 260,324.00 | | |
| d) Unappropriated Amount | | | 248,016.00 | 260,324.00 | | | | |

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. Second Interim Projected Year Totals data for Current Year are extracted. If Second Interim Form MYP1 exists, Projected Year Totals data will be extracted for the two subsequent years; if not, enter data into the second column.

| Fiscal Year | Revenue Limit (Funded) ADA | | Percent Change | Status |
|----------------------------------|--|--|----------------|--------|
| | First Interim | Second Interim | | |
| | Projected Year Totals (Form 01CSI, Item 1A) | Projected Year Totals (Form RLI, Line 5b) (Form MYP1, Unrestricted, A1b) | | |
| Current Year (2010-11) | 785.36 | 788.16 | 0.4% | Met |
| First Subsequent Year (2011-12) | 785.36 | 788.16 | 0.4% | Met |
| Second Subsequent Year (2012-13) | 778.04 | 780.81 | 0.4% | 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 (Form 01CSI, Item 2A) | Second Interim CBEDS/Projected | | |
| Current Year (2010-11) | 1,173 | 1,156 | -1.4% | Met |
| 1st Subsequent Year (2011-12) | 1,162 | 1,133 | -2.5% | Not Met |
| 2nd Subsequent Year (2012-13) | 1,150 | 1,110 | -3.5% | Not Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Projections updated based on current year CBEDS.

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) | Enrollment CBEDS Actual (Form 01CSI, Item 3A) | Historical Ratio of ADA to Enrollment |
|-----------------------------|--|---|--|
| Third Prior Year (2007-08) | 1,110 | 1,221 | 90.9% |
| Second Prior Year (2008-09) | 1,101 | 1,211 | 90.9% |
| First Prior Year (2009-10) | 1,073 | 1,185 | 90.5% |
| | | Historical Average Ratio: | 90.8% |
| | | District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | 91.3% |

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

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

| Fiscal Year | Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2) | Enrollment CBEDS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|--|---|----------------------------|--------|
| Current Year (2010-11) | 788 | 1,156 | 68.2% | Met |
| 1st Subsequent Year (2011-12) | 788 | 1,133 | 69.5% | Met |
| 2nd Subsequent Year (2012-13) | 781 | 1,110 | 70.4% | Met |

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

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

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

Explanation:
 (required if NOT met)

4. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range:

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

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

| Fiscal Year | Revenue Limit (Fund 01, Objects 8011, 8020-8089) | | Percent Change | Status |
|-------------------------------|---|---|----------------|---------|
| | First Interim (Form 01CSI, Item 4A) | Second Interim Projected Year Totals | | |
| | Current Year (2010-11) | 6,938,366.00 | | |
| 1st Subsequent Year (2011-12) | 6,951,049.00 | 6,528,487.00 | -6.1% | Not Met |
| 2nd Subsequent Year (2012-13) | 7,051,956.00 | 6,535,304.00 | -7.3% | Not Met |

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

Second Interim for 11/12 and 12/13 include the potential \$350 per ADA cut by state based on Governor's January proposal if taxes are not extended.

5. CRITERION: Salaries and Benefits

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

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

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

| Fiscal Year | Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | |
| Third Prior Year (2007-08) | 6,452,828.99 | 7,536,487.35 | 85.6% |
| Second Prior Year (2008-09) | 6,596,890.82 | 7,613,817.11 | 86.6% |
| First Prior Year (2009-10) | 6,256,119.30 | 7,287,626.72 | 85.8% |
| | Historical Average Ratio: | | 86.0% |

| | Current Year (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4) | 4.0% | 4.0% | 4.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 82.0% to 90.0% | 82.0% to 90.0% | 82.0% to 90.0% |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|---------|
| | Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3) | Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2010-11) | 6,696,705.00 | 8,088,219.00 | 82.8% | Met |
| 1st Subsequent Year (2011-12) | 6,524,244.00 | 7,965,415.00 | 81.9% | Not Met |
| 2nd Subsequent Year (2012-13) | 6,837,896.00 | 8,294,305.00 | 82.4% | Met |

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

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

1a. STANDARD 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)

11/12 decrease in salaries is a result of staff retiring and being replaced at a lower level.

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% |

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

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

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

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 6A) | Second Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|--|---|--|----------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) | | | | |
| Current Year (2010-11) | 1,241,433.00 | 1,301,733.00 | 4.9% | No |
| 1st Subsequent Year (2011-12) | 1,139,187.00 | 1,135,116.00 | -0.4% | No |
| 2nd Subsequent Year (2012-13) | 828,410.00 | 871,167.00 | 5.2% | Yes |

Explanation:
(required if Yes)

2012/13 increased due to budgeting Forest Reserve reduced funding, nothing was budgeted at First Interim.

| | | | | |
|--|--------------|--------------|-------|----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2010-11) | 2,511,431.00 | 2,536,323.00 | 1.0% | No |
| 1st Subsequent Year (2011-12) | 2,501,834.00 | 2,509,454.00 | 0.3% | No |
| 2nd Subsequent Year (2012-13) | 2,532,894.00 | 2,524,337.00 | -0.3% | No |

Explanation:
(required if Yes)

| | | | | |
|--|------------|------------|-------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2010-11) | 738,568.00 | 807,165.00 | 9.3% | Yes |
| 1st Subsequent Year (2011-12) | 551,761.00 | 620,358.00 | 12.4% | Yes |
| 2nd Subsequent Year (2012-13) | 551,761.00 | 628,243.00 | 13.9% | Yes |

Explanation:
(required if Yes)

Increase is due to the District receiving and budgeting mini-grants from Burney/Fall River Education Foundation.

| | | | | |
|---|------------|------------|------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2010-11) | 944,146.00 | 979,137.00 | 3.7% | No |
| 1st Subsequent Year (2011-12) | 799,954.00 | 866,469.00 | 8.3% | Yes |
| 2nd Subsequent Year (2012-13) | 794,411.00 | 859,411.00 | 8.2% | Yes |

Explanation:
(required if Yes)

Increase is due to the District receiving and budgeting mini-grant supplies from the Burney/Fall River Education Foundation.

| | | | | |
|--|--------------|--------------|-------|-----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2010-11) | 1,106,691.00 | 1,171,738.00 | 5.9% | Yes |
| 1st Subsequent Year (2011-12) | 1,117,044.00 | 1,090,761.00 | -2.4% | No |
| 2nd Subsequent Year (2012-13) | 1,138,472.00 | 1,112,604.00 | -2.3% | No |

Explanation:
(required if Yes)

The District leased seven new copiers and the first payment was paid in January 2011. The District also adjusted the technology, maintenance and SES budgets.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
|---|--|---|----------------|--------|
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2010-11) | 4,491,432.00 | 4,645,221.00 | 3.4% | Met |
| 1st Subsequent Year (2011-12) | 4,192,782.00 | 4,264,928.00 | 1.7% | Met |
| 2nd Subsequent Year (2012-13) | 3,913,065.00 | 4,023,747.00 | 2.8% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2010-11) | 2,050,837.00 | 2,150,875.00 | 4.9% | Met |
| 1st Subsequent Year (2011-12) | 1,916,998.00 | 1,957,230.00 | 2.1% | Met |
| 2nd Subsequent Year (2012-13) | 1,932,883.00 | 1,972,015.00 | 2.0% | Met |

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

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

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

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

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

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

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

DATA ENTRY: Budget Adoption 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 1% Required Minimum Contribution (Form 01CSI, Item 7B1) | Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|---|--|--|--------|
| 1. OMMA/RMA Contribution | 114,984.03 | 417,259.00 | Met |
| 2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1) | | 417,259.00 | |

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
|---|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserves Percentage (Criterion 10C, Line 7) | 17.5% | 10.6% | 5.0% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage): | 5.8% | 3.5% | 1.7% |

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 | | | Status |
|-------------------------------|--|---|---|---------|
| | Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | |
| Current Year (2010-11) | (384,351.00) | 8,109,530.00 | 4.7% | Met |
| 1st Subsequent Year (2011-12) | (874,193.00) | 7,986,726.00 | 10.9% | Not Met |
| 2nd Subsequent Year (2012-13) | (1,258,998.00) | 8,315,616.00 | 15.1% | Not Met |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The increase in the deficit is due to the District spending Ed Jobs funding in the next year and the District choosing to use some of the ending balance to continue specialized programs.

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2) | Status |
|-------------------------------|--|--------|
| Current Year (2010-11) | 3,192,892.00 | Met |
| 1st Subsequent Year (2011-12) | 2,306,215.00 | Met |
| 2nd Subsequent Year (2012-13) | 1,034,776.00 | 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 General Fund (Form CASH, Line F, June Column) | Status |
|------------------------|---|--------|
| Current Year (2010-11) | 1,453,281.39 | Met |

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

| | Current Year (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
|---|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Criterion 3, Item 3B) | 788 | 788 | 781 |
| District's Reserve Standard Percentage Level: | 4% | 4% | 4% |

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

| | Current Year Projected Year Totals (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
|---|--|----------------------------------|----------------------------------|
| 1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 12,099,497.00 | 11,699,090.00 | 11,830,489.00 |
| 2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes) | | | |
| 3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2) | 12,099,497.00 | 11,699,090.00 | 11,830,489.00 |
| 4. Reserve Standard Percentage Level | 4% | 4% | 4% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 483,979.88 | 467,963.60 | 473,219.56 |
| 6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0) | 60,000.00 | 60,000.00 | 60,000.00 |
| 7. District's Reserve Standard (Greater of Line B5 or Line B6) | 483,979.88 | 467,963.60 | 473,219.56 |

9C. Calculating the District's Available Reserve Amount

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

| Designated Reserve Amounts Unrestricted resources 0000-1999 except Line 3) | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
|---|------------------------------------|---------------------|---------------------|
| | Projected Year Totals (2010-11) | (2011-12) | (2012-13) |
| 1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a) | 604,975.00 | 584,955.00 | 591,524.00 |
| 2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b) | 1,508,803.00 | 654,630.00 | |
| 3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c) | 0.00 | | |
| 4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a) | | | |
| 5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b) | | | |
| 6. District's Available Reserves Amount (Sum lines 1 thru 5) | 2,113,778.00 | 1,239,585.00 | 591,524.00 |
| 7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3) | 17.47% | 10.60% | 5.00% |
| District's Reserve Standard (Section 10B, Line 7): | 483,979.88 | 467,963.60 | 473,219.56 |
| 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)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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 (Form 01CSI, Item S5A) | Second Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|---|---|-------------------|------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2010-11) | (1,226,867.00) | (1,165,750.00) | -5.0% | (61,117.00) | Met |
| 1st Subsequent Year (2011-12) | (1,424,534.00) | (1,303,959.00) | -8.5% | (120,575.00) | Not Met |
| 2nd Subsequent Year (2012-13) | (1,448,459.00) | (1,308,949.00) | -9.6% | (139,510.00) | Not Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2010-11) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2011-12) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2012-13) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2010-11) | 18,111.00 | 21,311.00 | 17.7% | 3,200.00 | Met |
| 1st Subsequent Year (2011-12) | 18,111.00 | 21,311.00 | 17.7% | 3,200.00 | Met |
| 2nd Subsequent Year (2012-13) | 18,111.00 | 21,311.00 | 17.7% | 3,200.00 | 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contribution to special ed was reduced in 11/12 and 12/13 based on reducing the current full-time telecom SLP contract.

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 commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) 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 | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | 20 | Bond Interest Redemption | 50/0000/7433/7434 | 4,233,959 |
| Supp Early Retirement Program | 8 | Unrestricted General Fund | 10/0000/7439/3702 | 114,423 |
| State School Building Loans | | | | |
| Compensated Absences | | General Fund | Various | 119,785 |

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 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
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| 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 | 0 | 0 | 0 | 0 |
| Certificates of Participation | | | | |
| General Obligation Bonds | 306,686 | 309,543 | 312,061 | 314,205 |
| Supp Early Retirement Program | 33,110 | 45,898 | 45,898 | 45,898 |
| 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) | |
| | | | | |
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| | | | | |
| Total Annual Payments: | 339,796 | 355,441 | 357,959 | 360,103 |
| Has total annual payment increased over prior year (2009-10)? | | Yes | Yes | Yes |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Bond obligations will be paid from bond funding. The increase in supplemental early retirement will be funded mainly with unrestricted general fund dollars.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|---|----------------|
| a. OPEB actuarial accrued liability (AAL) | 1,082,567.00 | 1,088,744.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL) | 1,082,567.00 | 1,088,744.00 |

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. | Sep 28, 2007 | Jun 29, 2010 |

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)

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|-------------------------------|---|----------------|
| Current Year (2010-11) | 107,223.00 | 48,413.00 |
| 1st Subsequent Year (2011-12) | 148,536.00 | 459,069.00 |
| 2nd Subsequent Year (2012-13) | 146,006.00 | 53,707.00 |

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

| | | |
|-------------------------------|-----------|-----------|
| Current Year (2010-11) | 25,679.00 | 25,679.00 |
| 1st Subsequent Year (2011-12) | 25,679.00 | 25,679.00 |
| 2nd Subsequent Year (2012-13) | 25,679.00 | 25,679.00 |

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

| | | |
|-------------------------------|------------|------------|
| Current Year (2010-11) | 107,223.00 | 107,223.00 |
| 1st Subsequent Year (2011-12) | 148,536.00 | 148,536.00 |
| 2nd Subsequent Year (2012-13) | 146,006.00 | 146,006.00 |

d. Number of retirees receiving OPEB benefits

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

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 |
|-----|

2. Self-Insurance Liabilities

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

| | First Interim (Form 01CSI, Item S7B) | Second Interim |
|----|---|----------------|
| a. | | |
| b. | | |

3. Self-Insurance Contributions

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

| | First Interim (Form 01CSI, Item S7B) | Second Interim |
|----|---|----------------|
| a. | | |
| | | |
| | | |

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

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

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.

| | Prior Year (2nd Interim) (2009-10) | Current Year (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 77.0 | 72.5 | 72.5 | 72.5 |

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:

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

One Year Agreement

| | | |
|---|--|--|
| Total cost of salary settlement | | |
| % change in salary schedule from prior year | | |

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 49,063

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

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

| | Current Year (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 805,538 | 878,036 | 957,060 |
| 3. Percent of H&W cost paid by employer | 68.7% | 63.0% | 57.8% |
| 4. Percent projected change in H&W cost over prior year | -9.0% | -8.3% | -8.3% |

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

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

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

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

Certificated (Non-management) Step and Column Adjustments

| | Current Year (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 55,741 | 56,572 | 57,426 |
| 3. Percent change in step & column over prior year | 1.5% | 1.5% | 1.5% |

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

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

Certificated (Non-management) - Other

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

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) (2009-10) | Current Year (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 70.2 | 68.9 | 68.9 | 68.9 |

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

Current Year
(2010-11)

1st Subsequent Year
(2011-12)

2nd Subsequent Year
(2012-13)

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

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

One Year Agreement

Total cost of salary settlement

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

% change in salary schedule from prior year

[]

or

Multiyear Agreement

Total cost of salary settlement

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

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

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

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

[]

Negotiations Not Settled

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

26,287

7. Amount included for any tentative salary schedule increases

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

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

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 (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
|--|---------------------------|----------------------------------|----------------------------------|
| | Yes | Yes | Yes |
| | 508,000 | 553,720 | 603,555 |
| | 75.8% | 69.6% | 63.8% |
| | -5.6% | -8.3% | -8.3% |

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 (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
|--|---------------------------|----------------------------------|----------------------------------|
| | Yes | Yes | Yes |
| | 24,644 | 25,014 | 25,389 |
| | 1.5% | 1.5% | 1.5% |

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 (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (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.):

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) (2009-10) | Current Year (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 18.0 | 17.6 | 17.6 | 17.6 |

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

Negotiations Not Settled

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

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

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

| | Current Year (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 175,806 | 191,629 | 208,875 |
| 3. Percent of H&W cost paid by employer | 66.6% | 61.1% | 56.1% |
| 4. Percent projected change in H&W cost over prior year | -10.7% | -8.3% | -8.3% |

Management/Supervisor/Confidential Step and Column Adjustments

| | Current Year (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 18,594 | 18,813 | 19,156 |
| 3. Percent change in step and column over prior year | 1.5% | 1.5% | 1.5% |

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

| | Current Year (2010-11) | 1st Subsequent Year (2011-12) | 2nd Subsequent Year (2012-13) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of other benefits included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of other benefits | 3,311 | 3,311 | 3,311 |
| 3. Percent change in cost of other benefits over prior year | 0.0% | 0.0% | 0.0% |

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

SELPA: (??)

This form is used to check MOE for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2010-11 MOE requirement. The level of effort in the method you select will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditure method will mean that the dollar amount listed in B2a or B2b will become the base for the next time you use the local expenditure method to meet the level of effort requirement.

Combined state and local expenditures

Local expenditures only

TEST 1

| | Column A Projected Exps. FY 2010-11 (LP-I Worksheet) | Column B Actual Expenditures FY 2009-10 (LA-I Worksheet) | Column C Difference (A - B) |
|--|---|---|-----------------------------------|
| A. COMBINED STATE AND LOCAL EXPENDITURES TEST | | | |
| 1. Total special education expenditures | 1,524,557.00 | 1,490,517.32 | |
| 2. Less: Expenditures paid from federal sources | 420,458.00 | 310,969.63 | |
| 3. Expenditures paid from state and local sources | 1,104,099.00 | 1,179,547.69 | (75,448.69) |
| 4. Special education unduplicated pupil count | 159 | 156 | |
| 5. Per capita state and local expenditures (A3/A4) | 6,944.02 | 7,561.20 | (617.18) |

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected expenditures from combined state and local funds is greater than prior year's actual expenditures from combined state and local funds), the MOE requirement is met; Section B can still be completed. **IMPORTANT NOTE:** Selection of B3 allows LEAs to complete Test 2. Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for both the current and prior year are eligible to complete Test 2 to reduce current year MOE.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Section B must be completed.

B. LOCAL EXPENDITURES TEST

If MOE was not met in Test 1A and this Local Expenditures Test applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" test last year using local expenditures was met (whether or not the test using combined state and local expenditures was also met); otherwise, complete B2. Selection of B3 allows LEAs to continue to and complete Test 2.

Click on the button that applies:

1. Last year's local expenditures met MOE requirement:

| | Projected Exps. FY 2010-11 | Actual Expenditures FY 2009-10 | Difference |
|---|-------------------------------|-----------------------------------|-------------|
| a. Expenditures paid from local sources | 612,796.00 | 631,822.40 | (19,026.40) |
| b. Per capita local expenditures (B1a/A4) | 3,854.06 | 4,050.14 | (196.08) |

SELPA: (??)

| | Projected Exps. FY 2010-11 | Base FY | Difference |
|-----------------------------|---|---------|------------|
| <input type="checkbox"/> 2. | Enter in the second column, Base FY, the special education expenditures paid from local funds and the per capita local expenditures, for the most recent fiscal year when MOE actual vs. actual test based on local expenditures was met. Enter the fiscal year in the column heading. If you have not previously used this test to meet the level of effort requirement, the earliest base year that can be used is 2006-07. | | |
| a. | Expenditures paid from local sources | _____ | _____ |
| b. | Per capita local expenditures (B2a/A4) | _____ | _____ |

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met. Your agency may still select B3 to continue to Test 2.

If both differences are negative, Test 2 must be completed. Select B3 to continue to Test 2.

3. Select this to continue to Test 2. Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for both the current and prior year are eligible to complete Test 2 to reduce current year MOE.

SELPA: (??)

TEST 2

| | <u>State and Local</u> | <u>Local Only</u> |
|---|-----------------------------|-----------------------------|
| Excess of prior year's actual expenditures over current year's projected expenditures: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only) (If no excess exists, zero) | <u>75,448.69</u> | <u>19,026.40</u> |
| Less: Up to 50% of increase in IDEA Part B Section 611 funding in current year compared with prior year. (This option of using up to 50% of the increase in IDEA Part B Section 611 grant to reduce the MOE is available only if the LEA used/will use the freed up local funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount by which the LEA may reduce its MOE under this exception [P.L. 108-446].): | | |
| Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | <u>236,116.00</u> | |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | <u>241,039.00</u> | |
| Increase in funding (if difference is positive) | <u>0.00</u> | |
| 50% of increase in funding | <u>0.00</u> | |
| Enter portion used to reduce MOE (cannot exceed 50% of increase in funding less Part B funds used for early intervening services) | <u> </u> | <u> </u> |
| Excess of prior year's expenditures after the 50% allowance or portion thereof (If no excess existed, zero) | <u>75,448.69</u> | <u>19,026.40</u> |

If excess is zero or less in the State and Local column or, if applicable, the Local Only column, MOE is met; no further calculation is needed.

If excess is positive in the State and Local column and, if applicable, in the Local Only column, MOE is not met and Test 3 must be completed.

SELPA: (??)

TEST 3

If Test 2 still shows failure to meet the MOE requirement, the SELPA can determine if the reduction in projected expenditures, as determined from Tests 1 and 2, was due to any of the following events. Amounts associated with these will be offset against the projected reduction (either on combined state and local expenditures or, if applicable, on local expenditures only) to determine if the reduction is exempt, in full or in part, due to these causes:

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

| List exempt reductions, if any, to be used in the calculation below: | <u>State and Local</u> | <u>Local Only</u> |
|--|-------------------------|-------------------------|
| <u>Autism Specialist on leave (no one qualified to replace)</u> | <u>31,513.91</u> | <u>31,513.91</u> |
| <u>Speech position partilly funded by a one-year grant fm SELPA</u> | <u>31,990.53</u> | <u>31,990.53</u> |
| <u>Shifted 3 paraprofessionals hours to cover other needed areas because of loss</u> | | |
| <u>high needs students at the high school level.</u> | <u>11,944.25</u> | <u>11,944.25</u> |
| Total exempt reductions | <u>75,448.69</u> | <u>75,448.69</u> |

Calculation:

| | | |
|---|-------------------------|---------------------------|
| Excess of prior year's expenditures after 50% of increase in funding (per Test 2, if MOE is not met in Test 2) | <u>75,448.69</u> | <u>19,026.40</u> |
| Less: Exempt reductions | <u>75,448.69</u> | <u>75,448.69</u> |
| Net reduction of projected expenditures compared with prior year's actual expenditures (If zero or less in either column, MOE is met; if positive, MOE is not met) | <u>0.00</u> | <u>(56,422.29)</u> |

Teresea Spooner
Contact Name

(530) 335-2469
Telephone Number

Business Manager
Title

tspooner@shastalink.k12.ca.us
E-mail Address

CashFlow Projections

As of: 1/31/2011

Ledger: 34 FALL RIVER

Subfund: 10

| Object | IT - Budget | July | August | September | October | November | December | January | Projected February | Projected March | Projected April | Projected May | Projected June | Acct Rec / Accruals | Total | |
|----------------------------------|-------------|------------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------|------------------------|
| Beginning Cash Balance (Calc) | | \$2,178,152.65 | \$2,264,010.34 | \$3,028,735.97 | \$3,764,938.94 | \$3,112,661.59 | \$2,667,198.71 | \$4,150,911.00 | \$4,173,625.70 | \$3,953,236.90 | \$3,076,100.52 | \$3,906,301.91 | \$2,907,598.69 | | | |
| Receipts | | | | | | | | | | | | | | | | |
| Revenue Limit | | | | | | | | | | | | | | | | |
| State Aid | 8010-8019 | \$4,062,135.00 | \$0.00 | \$823,421.00 | \$849,511.00 | \$179,283.00 | \$0.00 | \$617,405.00 | \$246,962.00 | \$28,434.95 | \$0.00 | \$414,337.77 | \$52,807.76 | \$0.00 | \$849,972.53 | \$4,062,135.00 |
| Property Tax | 8020-8079 | \$2,837,658.00 | \$93,247.87 | \$109,491.25 | \$15,253.94 | \$42,375.46 | \$7,701.56 | \$1,381,536.98 | \$66,342.80 | \$7,285.01 | \$9,260.10 | \$1,316,610.61 | (\$316,844.61) | \$105,397.23 | \$0.00 | \$2,837,658.00 |
| Other | 8080-8099 | \$34,644.00 | \$2,580.18 | \$4,231.44 | \$4,325.11 | \$4,301.81 | \$4,255.28 | \$4,245.28 | \$4,143.63 | \$5,089.18 | \$5,308.73 | \$5,114.61 | \$5,144.93 | (\$14,074.18) | \$0.00 | \$34,644.00 |
| Federal Revenues | 8100-8299 | \$1,301,733.00 | \$0.00 | \$2,138.12 | \$360,375.10 | \$0.00 | \$46,402.96 | \$161,440.16 | \$0.00 | \$138,982.15 | \$69,799.58 | \$5,849.28 | \$186,758.55 | (\$23,364.66) | \$353,353.75 | \$1,301,733.00 |
| Other State Revenues | 8300-8599 | \$2,536,323.00 | \$0.00 | \$20,836.00 | \$26,102.64 | \$148,678.45 | \$397,721.52 | \$313,629.00 | \$421,227.57 | \$638,083.12 | \$79,907.24 | \$136,665.21 | \$71,537.14 | (\$516,230.06) | \$798,165.17 | \$2,536,323.00 |
| Other Local Revenues | 8600-8799 | \$807,165.00 | \$231.86 | \$0.00 | \$1,045.80 | \$96,324.13 | \$198,465.74 | \$75,457.41 | \$112,459.47 | \$65,996.02 | \$35,834.03 | \$40,888.87 | \$84,105.53 | (\$40,149.45) | \$136,505.58 | \$807,165.00 |
| Interfund Transfers In | 8910-8929 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| All Other Financing Sources | 8931-8979 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Contributions | 8980-8990 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Assets (Calc) | 9111-9499 | \$0.00 | \$756,619.80 | \$364,438.45 | \$679,105.93 | \$50,291.67 | (\$254.76) | (\$255.02) | \$126,337.39 | | | | | | (\$2,137,997.03) | (\$141,713.57) |
| Total Receipts | | \$11,579,658.00 | \$852,659.61 | \$1,344,554.26 | \$1,936,719.52 | \$521,254.52 | \$664,292.30 | \$2,553,468.81 | \$977,472.86 | \$883,870.42 | \$200,107.89 | \$1,919,468.36 | \$83,509.30 | (\$488,421.11) | \$0.00 | \$11,437,944.43 |
| Disbursements | | | | | | | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | \$5,019,490.00 | \$146,143.78 | \$88,312.78 | \$453,547.45 | \$530,682.01 | \$474,376.16 | \$489,370.19 | \$460,640.17 | \$475,739.18 | \$488,752.55 | \$472,143.99 | \$471,647.86 | \$486,133.88 | \$0.00 | \$5,019,490.00 |
| Classified Salaries | 2000-2999 | \$2,343,411.00 | \$118,654.93 | \$175,849.06 | \$193,491.44 | \$257,663.06 | \$200,493.44 | \$195,995.90 | \$188,088.29 | \$205,452.06 | \$205,452.06 | \$205,452.06 | \$205,452.06 | \$193,366.64 | \$0.00 | \$2,343,411.00 |
| Employee Benefits | 3000-3999 | \$2,364,692.00 | \$134,413.52 | \$156,934.37 | \$177,312.17 | \$219,239.76 | \$202,087.39 | \$202,177.98 | \$192,692.93 | \$270,634.48 | \$244,417.47 | \$247,749.88 | \$245,831.72 | \$71,200.34 | \$0.00 | \$2,364,692.00 |
| Supplies and Services | 4000-5999 | \$2,150,875.00 | \$158,794.88 | \$115,862.70 | \$261,708.05 | \$212,230.09 | \$88,690.78 | \$230,174.28 | \$147,344.08 | \$152,433.49 | \$136,621.99 | \$165,919.05 | \$159,280.88 | \$171,814.73 | \$150,000.00 | \$2,150,875.00 |
| Capital Outlays | 6000-6999 | \$153,820.00 | \$0.00 | \$989.35 | \$0.00 | \$0.00 | \$152,850.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.85 | \$0.00 | \$153,820.00 |
| Other Outgo | 7000-7499 | \$45,898.00 | \$8,794.15 | \$5,955.00 | (\$276.70) | \$2,839.15 | \$3,779.15 | \$1,889.15 | \$2,839.15 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20,068.95 | \$0.00 | \$45,898.00 |
| Interfund Transfers Out | 7600-7629 | \$21,311.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$21,311.00 | \$0.00 | \$21,311.00 |
| All Other Financing Uses | 7630-7999 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Liabilities (Calc) | 9500-9599 | \$0.00 | \$200,000.56 | \$35,945.37 | \$113,734.14 | (\$49,122.20) | (\$22,521.74) | (\$29,870.98) | (\$34,846.46) | | | | | | (\$150,000.00) | \$63,318.69 |
| Audit Adjustments | 9792-9795 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Non-Operating Accounts | 9900-9999 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Disbursements | | \$12,099,497.00 | \$766,801.82 | \$579,828.63 | \$1,199,616.66 | \$1,173,531.87 | \$1,099,756.18 | \$1,069,746.52 | \$964,768.16 | \$1,104,259.22 | \$3,075,244.06 | \$1,091,264.97 | \$1,082,212.52 | \$965,896.19 | \$0.00 | \$12,162,316.69 |
| Ending Cash Balance (Calculated) | | | \$2,264,010.34 | \$3,028,735.97 | \$3,764,938.94 | \$3,112,661.59 | \$2,667,198.71 | \$4,150,911.00 | \$4,173,625.70 | \$3,953,236.90 | \$3,076,100.52 | \$3,906,301.91 | \$2,907,598.69 | \$1,453,281.39 | | |

AIR-O SERVICE
8759 Airport Road #1A
REDDING, CALIFORNIA 96002

PROPOSAL

(530) 221-4691 Contractors Lic. #846832
Fax (530) 221-4699

| | | |
|---|--|-------------------|
| TO Fall River Joint Unified School District ATTN: Rick Randquist 20375 Tamarack Avenue Burney, CA 96013 | PHONE 335-3115 | DATE 1-28-2011 |
| | JOB NAME / LOCATION Fall River Elementary | |
| | JOB NUMBER | JOB PHONE |

We hereby submit specifications and estimates for:

Furnish and install three 3 Ton 13 SEER gas electric rooftop units.
Price to include removal of 3 existing package units, installation of
3 new curb caps with new SA/RA drops, new programmable thermostats
and all associated gas piping, electrical, framing and start up.

Total Quoted Price: \$14,920.00

Exclusions: Painting, permits and fees.

QUOTED PRICE GOOD FOR 30 DAYS

Note: Payment is due in full at the time of completion.

In the event of litigation or arbitration arising out of an asserted breach or nonperformance of this contract, or of the interpretation of this contract, in prevailing party shall be entitled to reasonable attorneys' fee, court costs and expert witness fees.

We assume no responsibility for utilities imbedded below or behind surfaces, which may be damaged by cutting coring or excavating, or for damage or injury to humans or animals arising from installation.

All material is guaranteed to be as specified. All work to be completed in a professional manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Worker's Compensation Insurance.

Authorized
Signature

Jack A. Santer
You, the buyer, may cancel this transaction, without any penalty of obligation, at any time prior to midnight of the third business day after the date of this transaction.

Acceptance of Proposal — The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature _____

Signature _____

Date of Acceptance: _____

FALL RIVER JOINT UNIFIED SCHOOL DISTRICT
Board Resolution 13-2010/2011
Educational Services Recommendation for Federal Stimulus Funds: ARRA State
Fiscal Stabilization Funds for 2010-11

Prepared by: Teresea Spooner
Board Date: February 9, 2011

Background Information

Education funds provided through the American Recovery and Reinvestment Act (ARRA) provide a unique opportunity to jump start school reform and improvement efforts while also saving and creating jobs and stimulating the economy. These one-time resources should be spent in ways most likely to lead to improved results for students, long-term gains in school and school system capacity, and increased productivity and effectiveness. The Fall River Joint Unified School District is expected to receive a total of 742,902. This amount has been allocated over the last three school years.

Educational Implications

The District's Administrative team met and recommended that these funds be used in lieu of certificated personnel reductions. Creating and retaining jobs is the core purpose of ARRA.

Fiscal Implications

The ARRA is clear that every dollar spent must be subject to unprecedented levels of transparency and accountability. To achieve this goal, the ARRA requires extensive reporting by entities receiving ARRA funding. State Fiscal Stabilization Funds will support 3.357 FTE certificated positions in the 2010/11 school year and State Fiscal Stabilization Funds supported 10.5 FTE in the 2009/10 school year. We did not do layoffs because we knew that these funds would backfill the loss of funding that we expected from the State.

| | |
|----------|--|
| Ayes: | |
| Noes: | |
| Abstain: | |
| Absent: | |

President/Governing Board

Secretary/Governing Board

FALL RIVER JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION #14 2010-2011

RESOLUTION OF INTENT TO WITHDRAW FROM THE SHASTA-TRINITY SCHOOLS INSURANCE GROUP JOINT POWER AUTHORITY HEALTH AND WELFARE BENEFIT PLANS

On motion of Member _____, seconded by Member _____, the following resolution is adopted:

WHEREAS, a party to the Shasta-Trinity Schools Insurance Group Joint Power Authority may withdraw as a member of the Authority or terminate enrollment in any of the programs offered by the Authority if it has been a party for at least twelve (12) consecutive months, if not later than ninety (90) days prior to the first day of the next following agreement period, and if the governing board of the withdrawing District adopts a resolution of intention to withdraw; and

WHEREAS, the Fall River Joint Unified School District has been a party for at least 12 consecutive months; and

WHEREAS, the Fall River Joint Unified School District intends to withdraw from the Health and Welfare Insurance program (medical, dental and vision) which has an agreement period of July 1 – June 30; and

WHEREAS, the Fall River joint Unified School District's withdrawal shall be at the end of the agreement period in which it submits it resolution of intention to withdraw.

THEREFORE LET IT BE IT RESOLVED that the Fall River Joint Unified School District Board of Trustees intends to withdraw from the Shasta-Trinity Schools Insurance Group Joint Power Authority Health and Welfare Insurance program (medical, dental and vision) at the end of the agreement period effective July 1, 2011.

PASSED AND ADOPTED by the Governing Board of the Fall River Joint Unified School District at Burney, California, on the 9th Day of March, 2011, by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

I, _____, Secretary of the Governing Board of the Fall River Joint Unified District of Shasta County, California, do hereby certify that the foregoing is a full, true and correct copy of a resolution adopted by said board at the regularly scheduled and conducted meeting held at the time and place stated, which resolution is on file and of record in the office of said board.

Secretary of the Governing Board