

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	6,376.28	6,376.28	6,376.28
2. Inflation Increase	0041	(25.00)	(25.00)	(25.00)
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,351.28	6,351.28	6,351.28
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,351.28	6,351.28	6,351.28
b. Revenue Limit ADA	0033	44,915.14	44,881.90	44,881.90
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	285,268,630.38	285,057,513.83	285,057,513.83
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	843,201.00	897,744.00	897,744.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	892,006.00	946,549.00	946,549.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	287,003,837.38	286,901,806.83	286,901,806.83
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.81655	0.82037	0.82037
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	234,352,983.41	235,365,635.27	235,365,635.27
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	1,594,684.00	1,630,823.00	1,630,823.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	1,745,712.00	1,771,478.00	1,771,478.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	(151,028.00)	(140,655.00)	(140,655.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	234,201,955.41	235,224,980.27	235,224,980.27

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587, 0660	66,139,700.00	62,824,900.00	62,824,900.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	497,300.00	497,300.00	497,300.00
28. Less: Charter Schools In-lieu Taxes	0595	5,056,360.00	5,325,576.00	5,325,576.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	61,580,640.00	57,996,624.00	57,996,624.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	13,413,433.00	15,848,369.47	15,848,369.47
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	159,207,882.41	161,379,986.80	161,379,986.80
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	185,642.00	185,642.00	185,642.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	(10,381,200.00)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(10,566,842.00)	(185,642.00)	(185,642.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	148,641,040.41	161,194,344.80	161,194,344.80

<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	821,296.00	821,296.00	821,296.00
44. California High School Exit Exam	9002	1,575,197.00	1,575,197.00	1,575,197.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	1,434,243.00	1,434,243.00	1,434,243.00
46. Apprenticeship Funding	0570	202,034.00	202,034.00	202,034.00
47. Community Day School Additional Funding	3103, 9007	118,376.00	118,376.00	118,376.00

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 MYPI exists, Projected Year Totals data will be extracted for the two subsequent years; if not, enter data into the second column.

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2010-11)	44,915.14	44,881.90	-0.1%	Met
1st Subsequent Year (2011-12)	44,915.14	44,881.90	-0.1%	Met
2nd Subsequent Year (2012-13)	44,915.14	44,881.90	-0.1%	Met

**1B. Comparison of District ADA to the Standard**

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

1a. STANDARD MET - Funded ADA has not changed since 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)	48,530	48,450	-0.2%	Met
1st Subsequent Year (2011-12)	48,530	48,450	-0.2%	Met
2nd Subsequent Year (2012-13)	48,530	48,450	-0.2%	Met

**2B. Comparison of District Enrollment to the Standard**

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

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA 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)	42,220	48,446	87.1%
Second Prior Year (2008-09)	41,995	48,155	87.2%
First Prior Year (2009-10)	41,864	48,202	86.9%
		Historical Average Ratio:	87.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			87.6%

**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)	41,809	48,450	86.3%	Met
1st Subsequent Year (2011-12)	41,809	48,450	86.3%	Met
2nd Subsequent Year (2012-13)	41,809	48,450	86.3%	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)	226,021,385.00		
1st Subsequent Year (2011-12)	226,021,385.00	205,292,600.98	-9.2%	Not Met
2nd Subsequent Year (2012-13)	230,315,791.32	209,519,227.00	-9.0%	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)

The proposed budget by Governor Jerry Brown includes a \$349 reduction per Average Daily Attendance to the Revenue Limit that was not projected at first interim.

**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)	218,801,420.75	237,037,183.59	92.3%
Second Prior Year (2008-09)	214,585,339.04	237,475,221.93	90.4%
First Prior Year (2009-10)	197,341,256.79	223,353,014.93	88.4%
Historical Average Ratio:			90.4%

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.4% to 93.4%	87.4% to 93.4%	87.4% to 93.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2010-11)	212,426,564.81	239,714,353.26	88.6%	Met
1st Subsequent Year (2011-12)	199,003,383.64	223,197,421.09	89.2%	Met
2nd Subsequent Year (2012-13)	211,600,193.37	244,168,826.09	86.7%	Not Met

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

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

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

Explanation:  
(required if NOT met)

For 2012-13 once reductions have been approved or revenues are identified, the ratio will increase and it will look similar to 2010-11 and 2011-12.

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2010-11)	67,266,014.10	78,419,786.10	16.6%	Yes
1st Subsequent Year (2011-12)	45,347,404.00	53,153,440.10	17.2%	Yes
2nd Subsequent Year (2012-13)	45,347,404.00	53,153,440.10	17.2%	Yes

Explanation:  
(required if Yes)

The first interim budget for 2010-11 included projections for federal programs and does not include many programs that cannot be estimated. As program funding is approved by the board, those funds will be included in the budget, therefore increasing the budget. Years 2011-12 and 2012-13 do not include the ARRA Funds. 2010-11 includes all program carryovers and the Education Jobs Funds.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)**

Current Year (2010-11)	105,347,015.00	108,536,052.00	3.0%	No
1st Subsequent Year (2011-12)	105,347,015.00	107,304,402.00	1.9%	No
2nd Subsequent Year (2012-13)	94,244,244.85	106,087,746.00	12.6%	Yes

Explanation:  
(required if Yes)

In the Governor's January budget proposal flexibility continues for K-3 CSR at first interim K-3 CSR funding did not continue in 2012-13.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)**

Current Year (2010-11)	7,120,339.18	8,019,784.55	12.6%	Yes
1st Subsequent Year (2011-12)	7,120,339.00	8,519,784.55	19.7%	Yes
2nd Subsequent Year (2012-13)	7,120,339.00	8,429,784.55	18.4%	Yes

Explanation:  
(required if Yes)

The first interim for 2010-11 included projections for local programs and do not include many programs that can't be estimated because several of them are donations. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing the budget.

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)**

Current Year (2010-11)	22,680,512.90	27,100,586.11	19.5%	Yes
1st Subsequent Year (2011-12)	22,680,512.90	27,100,586.11	19.5%	Yes
2nd Subsequent Year (2012-13)	22,680,512.90	27,100,586.11	19.5%	Yes

Explanation:  
(required if Yes)

The first interim for 2010-11 included projections for federal, state and local programs and do not include many programs that can't be estimated. At first interim the carryover funds were included in the fund balance and by second interim they have been moved to expenditure accounts. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing both the revenue and expenditures.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)**

Current Year (2010-11)	42,722,730.82	53,730,296.89	25.8%	Yes
1st Subsequent Year (2011-12)	42,722,730.82	53,410,296.89	25.0%	Yes
2nd Subsequent Year (2012-13)	42,722,730.82	53,170,296.89	24.5%	Yes

Explanation:  
(required if Yes)

The first interim for 2010-11 included projections for federal, state and local programs and do not include many programs that can't be estimated. At first interim the carryover funds were included in the fund balance and by second interim they have been moved to expenditure accounts. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing both the revenue and expenditures.



**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
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2010-11)	179,733,368.28	194,975,622.65	8.5%	Not Met
1st Subsequent Year (2011-12)	157,814,758.00	168,977,626.65	7.1%	Not Met
2nd Subsequent Year (2012-13)	146,711,987.85	167,670,970.65	14.3%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2010-11)	65,403,243.72	80,830,883.00	23.6%	Not Met
1st Subsequent Year (2011-12)	65,403,243.72	80,510,883.00	23.1%	Not Met
2nd Subsequent Year (2012-13)	65,403,243.72	80,270,883.00	22.7%	Not Met

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

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

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

<p><b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)</p>	<p>The first interim budget for 2010-11 included projections for federal programs and does not include many programs that cannot be estimated. As program funding is approved by the board, those funds will be included in the budget, therefore increasing the budget. Years 2011-12 and 2012-13 do not include the ARRA Funds. 2010-11 includes all program carryovers and the Education Jobs Funds.</p>
<p><b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)</p>	<p>In the Governor's January budget proposal flexibility continues for K-3 CSR at first interim K-3 CSR funding did not continue in 2012-13.</p>
<p><b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)</p>	<p>The first interim for 2010-11 included projections for local programs and do not include many programs that can't be estimated because several of them are donations. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing the budget.</p>

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

<p><b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)</p>	<p>The first interim for 2010-11 included projections for federal, state and local programs and do not include many programs that can't be estimated. At first interim the carryover funds were included in the fund balance and by second interim they have been moved to expenditure accounts. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing both the revenue and expenditures.</p>
<p><b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)</p>	<p>The first interim for 2010-11 included projections for federal, state and local programs and do not include many programs that can't be estimated. At first interim the carryover funds were included in the fund balance and by second interim they have been moved to expenditure accounts. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing both the revenue and expenditures.</p>

**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	10,185,477.00	10,185,477.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		10,185,477.00	

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

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Available Reserves Percentage (Criterion 10C, Line 7)	2.0%	3.6%	-0.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	0.7%	1.2%	-0.1%

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2010-11)	(878,343.04)	250,459,974.26	0.4%	Met
1st Subsequent Year (2011-12)	3,067,093.31	233,943,042.09	N/A	Met
2nd Subsequent Year (2012-13)	(15,894,341.50)	254,914,447.09	6.2%	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)

For 2012-13 once reductions have been approved or revenues are identified, the percentage will decrease and it will look similar to 2010-11 and 2011-12.

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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2 )	(Form MYPI, Line D2)	
Current Year (2010-11)	24,036,737.65		Met
1st Subsequent Year (2011-12)	15,974,844.27		Met
2nd Subsequent Year (2012-13)	80,502.77		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		Status
	(Form CASH, Line F, June Column)		
Current Year (2010-11)	2,552,614.63		Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B)	41,809	41,809	41,809
District's Reserve Standard Percentage Level:	2%	2%	2%

**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 01I, objects 1000-7999) (Form MYPI, Line B11)	427,023,278.80	396,923,476.01	406,675,894.32
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)	427,023,278.80	396,923,476.01	406,675,894.32
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,540,465.58	7,938,469.52	8,133,517.89
6. Reserve Standard - by Amount (\$60,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,540,465.58	7,938,469.52	8,133,517.89

**10C. Calculating the District's Available Reserve Amount**

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	8,589,000.00	8,589,000.00	8,589,000.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00	5,840,844.27	(10,053,497.23)
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00		
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00		
6. District's Available Reserves Amount (Sum lines 1 thru 5)	8,589,000.00	14,429,844.27	(1,464,497.23)
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	2.01%	3.64%	-0.36%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>8,540,465.58</b>	<b>7,938,469.52</b>	<b>8,133,517.89</b>
Status:	Met	Met	Not Met

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

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

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

Explanation:  
(required if NOT met)

For 2010-11 and 2011-12, we meet the 2% required reserve. Due to the state unknown budget conditions, we might not meet the required 2% for 2012-13. However, the board and the administration are working on plans to deal with the state budget cuts.

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2010-11)	(32,021,907.00)	(32,998,190.00)	3.0%	976,283.00	Met
1st Subsequent Year (2011-12)	(32,021,907.00)	(32,998,190.00)	3.0%	976,283.00	Met
2nd Subsequent Year (2012-13)	(32,021,907.00)	(32,998,190.00)	3.0%	976,283.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2010-11)	5,729,415.00	9,635,870.00	68.2%	3,906,455.00	Not Met
1st Subsequent Year (2011-12)	5,729,415.00	9,635,870.00	68.2%	3,906,455.00	Not Met
2nd Subsequent Year (2012-13)	5,729,415.00	9,635,870.00	68.2%	3,906,455.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2010-11)	8,545,136.00	10,745,621.00	25.8%	2,200,485.00	Not Met
1st Subsequent Year (2011-12)	8,545,136.00	10,745,621.00	25.8%	2,200,485.00	Not Met
2nd Subsequent Year (2012-13)	8,545,136.00	10,745,621.00	25.8%	2,200,485.00	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

By second interim budget revision transfer from Bonds Fund to Deferred Maintenance Resource (Tier III) program was done.



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

Explanation:  
(required if NOT met)

By second interim budget revision transfer from General Fund to Deferred Maintenance (Fund 14) program was done.

- 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)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
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	5	General Fund/Various Resources	Equipmnet	89,232
Certificates of Participation	21	Developer Fees/LAIF	COPS	83,105,000
General Obligation Bonds	17/19/22	BIRF	Building	350,082,966
Supp Early Retirement Program	2 and 3	General Fund	PARS	12,168,655
State School Building Loans				
Compensated Absences		Various Funds/Sources	Vacation Earned	8,097,284

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
Special Tax Bonds	4	Debt Services for Blended Components -Fund 52	Building	2,400,000
G.O Bonds - Accreted Interest	22	Debt Services for Blended Components -Fund 52	Building	3,367,973

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	132,179	60,785	10,312	10,312
Certificates of Participation	4,288,283	4,390,995	4,386,795	4,490,895
General Obligation Bonds	28,042,378	27,728,828	24,435,003	24,729,113
Supp Early Retirement Program	3,708,721	3,708,721	3,708,721	3,708,721
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Special Tax Bonds	683,800	684,520	683,215	684,807
G.O Bonds - Accreted Interest	0	0	0	0
<b>Total Annual Payments:</b>	<b>36,855,361</b>	<b>36,573,849</b>	<b>33,224,046</b>	<b>33,623,848</b>
<b>Has total annual payment increased over prior year (2009-10)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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)	17,075,153.00	17,075,153.00
b. OPEB unfunded actuarial accrued liability (UAAL)	17,075,153.00	17,075,153.00

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

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

3. OPEB Contributions

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2010-11)	17,168,135.60	17,168,135.60
1st Subsequent Year (2011-12)	17,768,135.60	17,168,135.60
2nd Subsequent Year (2012-13)	17,768,135.60	17,168,135.60

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

Current Year (2010-11)	17,863,155.49	18,479,851.58
1st Subsequent Year (2011-12)	17,863,155.49	18,479,851.58
2nd Subsequent Year (2012-13)	17,863,155.49	18,479,851.58

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

Current Year (2010-11)	17,865,155.49	18,479,851.58
1st Subsequent Year (2011-12)	17,865,155.49	18,479,851.58
2nd Subsequent Year (2012-13)	17,865,155.49	18,479,851.58

d. Number of retirees receiving OPEB benefits

Current Year (2010-11)	3,310	3,310
1st Subsequent Year (2011-12)	3,310	3,310
2nd Subsequent Year (2012-13)	3,310	3,310

4. Comments:

The district provides post-employment health care benefits for certain retiree groups depending on hire/retirement date. The majority of the certificated retiree's health benefits are paid 100% by the District. Classified and Management employees have varying medical retirement benefits based on hired date. Classified and Management with hire dates after 1996 have limited district contributions.

**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)

Yes
-----

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

No
----

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

No
----

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.	17,075,153.00	17,075,153.00
b.	17,075,153.00	17,075,153.00

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, item S7B)	Second Interim
a. Current Year (2010-11)		
a. 1st Subsequent Year (2011-12)		
a. 2nd Subsequent Year (2012-13)		
b. Current Year (2010-11)		
b. 1st Subsequent Year (2011-12)		
b. 2nd Subsequent Year (2012-13)		

4. Comments:

The District has established a Self-insurance Fund to account for employee vision, dental and worker's compensation benefits. The plans are self insured and contract with a third party administrator for benefits processing. Until 7/31/98 and beginning 7/1/01, the worker's compensation plan provided coverage up to \$250,000 and purchased excess insurance from claims over the retainage covered limit. Between 8/1/98 and 6/30/01 the district purchased insurance for the workers' compensation coverage.

**S8. Status of Labor Agreements**

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period  
Were all certificated labor negotiations settled as of first interim projections?   
If Yes, skip to section S8B.  
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations	Prior Year (2nd Interim) (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	2,242.4	2,197.4	2,095.0	2,095.0

1a. Have any salary and benefit negotiations been settled since first interim projections?   
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?   
If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?   
If Yes, date of Superintendent and CBO certification:

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

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

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

One Year Agreement	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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	1,506,525		
	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	32,903,560	38,463,560	41,320,430
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

**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		
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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			
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.):

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**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.

Yes

**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	1,368.7	1,298.7	1,250.0	1,250.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since 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

7. Amount included for any tentative salary schedule increases

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)



	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

**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?

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
<b>Classified (Non-management) Step and Column Adjustments</b>			
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)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
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?			

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2009-10)	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
Number of management, supervisor, and confidential FTE positions	210.8	192.7	185.0	185.0

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

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

**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?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential Step and Column Adjustments**

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

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

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

**S9. Status of Other Funds**

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

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

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

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

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

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

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### ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

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

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