New Haven Unified School District

Equity · Stability · Quality

2010-11

Second Interim Budget

Presented: March 15, 2011

NEW HAVEN UNIFIED SCHOOL DISTRICT

34200 Alvarado Niles Road

Union City, CA 94587

BOARD OF EDUCATION

President

Michelle Matthews

Clerk

Kevin Harper

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Jonas Dino
Linda Canlas
Sarabjit Cheema

Superintendent

Kari McVeigh

Chief Business Officer

Akur Varadarajan

Director, Fiscal Services

Annette Heldman

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: March 15, 2011 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

____ QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

____ NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Annette Heldman Telephone: 510-471-1100 extension 60428

Title: Director, Fiscal Services E-mail: aheldman@nhusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2009-10) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Revenue Limit (Funded) ADA			
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Fiscal Year			Percent Change	Status
Current Year (2010-11)	12,443.83	12,449.63	0.0%	Met
1st Subsequent Year (2011-12)	12,443.83	12,449.63	0.0%	Met
2nd Subsequent Year (2012-13)	12,491.00	12,544.63	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.

	Enrollment			
Fiscal Year	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2010-11)	13,100	13,100	0.0%	Met
1st Subsequent Year (2011-12)	13,100	13,100	0.0%	Met
2nd Subsequent Year (2012-13)	13,150	13,200	0.4%	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)	12,458	13,004	95.8%
Second Prior Year (2008-09)	12,388	12,925	95.8%
First Prior Year (2009-10)	12,439	13,100	95.0%
		Historical Average Ratio:	95.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.0%**

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

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

Fiscal Year	Estimated P-2 ADA (Form 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)	12,450	13,100	95.0%	Met
1st Subsequent Year (2011-12)	12,450	13,100	95.0%	Met
2nd Subsequent Year (2012-13)	12,545	13,200	95.0%	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: **-2.0% to +2.0%**

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089) First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2010-11)	65,588,523.00	65,581,440.00	0.0%	Met
1st Subsequent Year (2011-12)	65,588,522.90	65,342,664.70	-0.4%	Met
2nd Subsequent Year (2012-13)	67,074,457.57	67,016,311.03	-0.1%	Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2007-08)	68,506,094.89	73,063,552.46	93.8%
Second Prior Year (2008-09)	67,257,303.02	70,866,927.25	94.9%
First Prior Year (2009-10)	63,485,514.68	68,764,654.53	92.3%
		Historical Average Ratio:	93.7%

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**90.7% to 96.7%**	**90.7% to 96.7%**	**90.7% to 96.7%**

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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2010-11)	63,409,408.00	69,678,737.00	91.0%	Met
1st Subsequent Year (2011-12)	57,681,556.00	62,717,795.00	92.0%	Met
2nd Subsequent Year (2012-13)	60,961,167.00	66,064,839.00	92.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2010-11)	9,663,796.00	9,588,278.00	-0.8%	No
1st Subsequent Year (2011-12)	6,868,623.00	6,107,370.00	-11.1%	Yes
2nd Subsequent Year (2012-13)	6,946,019.00	5,754,646.00	-17.2%	Yes

Explanation: (required if Yes)
2011-12: Loss of ARRA Title I.
2012-13: Loss of one time additinal SFSF funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2010-11)	15,207,516.00	16,516,838.00	8.6%	Yes
1st Subsequent Year (2011-12)	14,055,306.00	14,849,112.00	5.6%	Yes
2nd Subsequent Year (2012-13)	14,300,465.00	14,686,377.00	2.7%	No

Explanation: (required if Yes)
2010-11: Received revenues from mandated cost claims, increase in K-3 CSR revenue projections, and increase in Supplemental Hourly programs, and EIA revenues.
2011-12: Revenue increases in 2010-11 for K-3 CSR, Supplemental Hourly Programs, and EIA is anticipated to continue.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2010-11)	8,480,690.00	8,623,473.00	1.7%	No
1st Subsequent Year (2011-12)	9,022,186.00	8,273,473.00	-8.3%	Yes
2nd Subsequent Year (2012-13)	11,022,186.00	12,473,473.00	13.2%	Yes

Explanation: (required if Yes)
2011-12: Elimination of local fees from Transportation and Adult Education.
2012-13: Increase in proceeds from sale of ESC building according to assessor's estimates.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2010-11)	4,170,887.00	3,949,280.00	-5.3%	Yes
1st Subsequent Year (2011-12)	2,692,172.00	2,076,702.00	-22.9%	Yes
2nd Subsequent Year (2012-13)	2,692,172.00	2,026,702.00	-24.7%	Yes

Explanation: (required if Yes)
2010-11: Realignment of budgets from 4xxx series to 5xxx series, mostly in Title 1 and EIA.
2011-12 and 2012-13, additional reductions to supplies and materials from: site allocations, Textbook IMF funds, Adult Education, Transportation, Print Shop, and other categorical programs, specifically one-time funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2010-11)	8,726,738.00	9,705,581.00	11.2%	Yes
1st Subsequent Year (2011-12)	6,837,126.00	6,613,529.00	-3.3%	No
2nd Subsequent Year (2012-13)	6,837,126.00	6,613,529.00	-3.3%	No

Explanation: (required if Yes)
2010-11: Realignment of budgets from 4xxx series to 5xxx series, mostly in Title 1 and EIA.
2011-12 and 2012-13, additional reductions to supplies and materials from: site allocations, Textbook IMF funds, Adult Education, Transportation, Print Shop, and other categorical programs, specifically one-time funds.

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)	33,352,002.00	34,728,589.00	4.1%	Met
1st Subsequent Year (2011-12)	29,946,115.00	29,229,955.00	-2.4%	Met
2nd Subsequent Year (2012-13)	32,268,670.00	32,914,496.00	2.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2010-11)	12,897,625.00	13,654,861.00	5.9%	Not Met
1st Subsequent Year (2011-12)	9,529,298.00	8,690,231.00	-8.8%	Not Met
2nd Subsequent Year (2012-13)	9,529,298.00	8,640,231.00	-9.3%	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 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 NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

2010-11: Realignment of budgets from 4xxx series to 5xxx series, mostly in Title 1 and EIA.
2011-12 and 2012-13, additional reductions to supplies and materials from: site allocations, Textbook IMF funds, Adult Education, Transportation, Print Shop, and other categorical programs, specifically one-time funds.

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

2010-11: Realignment of budgets from 4xxx series to 5xxx series, mostly in Title 1 and EIA.
2011-12 and 2012-13, additional reductions to supplies and materials from: site allocations, Textbook IMF funds, Adult Education, Transportation, Print Shop, and other categorical programs, specifically one-time funds.

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	2,000,418.00	2,000,418.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		1,856,944.00	

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[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[1]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.

[2]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)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	**1.0%**	**1.0%**	**1.0%**

8B. Calculating the District's Deficit Spending Percentages

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

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2010-11)	(51,013.00)	69,708,737.00	0.1%	Met
1st Subsequent Year (2011-12)	(420,432.30)	62,747,795.00	0.7%	Met
2nd Subsequent Year (2012-13)	543,893.03	66,094,839.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2010-11)	3,841,244.00	Met
1st Subsequent Year (2011-12)	2,841,089.99	Met
2nd Subsequent Year (2012-13)	3,476,618.02	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)	639,120.31	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[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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)	12,450	12,450	12,545
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (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)	106,507,091.00	92,870,118.00	95,908,882.00
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)	106,507,091.00	92,870,118.00	95,908,882.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,195,212.73	2,786,103.54	2,877,266.46
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)**	**3,195,212.73**	**2,786,103.54**	**2,877,266.46**

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)	3,210,113.00	2,789,680.99	2,877,267.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00	0.00	0.00
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	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)	3,210,113.00	2,789,680.99	2,877,267.00
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	3.01%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	**3,195,212.73**	**2,786,103.54**	**2,877,266.46**
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)	(8,181,750.00)	(8,995,268.00)	9.9%	813,518.00	Not Met
1st Subsequent Year (2011-12)	(8,569,685.00)	(9,383,203.00)	9.5%	813,518.00	Not Met
2nd Subsequent Year (2012-13)	(10,419,685.00)	(11,133,203.00)	6.8%	713,518.00	Not Met
1b. **Transfers In, General Fund ***					
Current Year (2010-11)	3,278,418.00	3,278,418.00	0.0%	0.00	Met
1st Subsequent Year (2011-12)	745,000.00	745,000.00	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)	(30,000.00)	(30,000.00)	0.0%	0.00	Met
1st Subsequent Year (2011-12)	(30,000.00)	(30,000.00)	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	(30,000.00)	(30,000.00)	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

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

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

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

1a. 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)

About $586,000, projected to be on-going, is due to increased expenditures in Spec. Ed for new enrollments, placements to NPSs/NPAs per IEPs. $90,000, a one-time increase, is due to reduction in LEA-MediCAL revenues which created a need for a contribution from unrestricted gen. fd. About $80,000, projected to be on-going, is due to reduction in various Tier III revenues, resulting in reduction in the amount available for "sweep" (object 8984). The majority of the district's contribution is to Spec. Ed and the district is making every effort to cut costs by providing services in house.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] 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: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2010
Capital Leases				
Certificates of Participation				
General Obligation Bonds	22	Fund 51-Tax Revenues	51/7344-7434	250,738,001
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01-Various Revenue Sources	01-1xxx/2xxx/3xxx	738,185

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

Type of Commitment (continued)	Prior Year (2009-10) Annual Payment (P & I)	Current Year (2010-11) Annual Payment (P & I)	1st Subsequent Year (2011-12) Annual Payment (P & I)	2nd Subsequent Year (2012-13) Annual Payment (P & I)
Capital Leases	98,546			
Certificates of Participation				
General Obligation Bonds	10,992,557	12,443,833	12,558,669	12,804,937
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	11,091,103	12,443,833	12,558,669	12,804,937
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)

Will be funded from tax collections that are accounted for in Fund 51.

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): No

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

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

2. OPEB Liabilities	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	4,676,500.00	4,676,500.00
b. OPEB unfunded actuarial accrued liability (UAAL)	4,275,200.00	4,275,200.00
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.	May 2010	May 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)	334,400.00	334,400.00
1st Subsequent Year (2011-12)	334,600.00	334,600.00
2nd Subsequent Year (2012-13)	334,900.00	334,900.00
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2010-11)	423,629.00	424,225.00
1st Subsequent Year (2011-12)	667,899.00	667,899.00
2nd Subsequent Year (2012-13)	667,899.00	667,899.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2010-11)	667,899.00	667,899.00
1st Subsequent Year (2011-12)	667,899.00	667,899.00
2nd Subsequent Year (2012-13)	667,899.00	667,899.00
d. Number of retirees receiving OPEB benefits		
Current Year (2010-11)	12	12
1st Subsequent Year (2011-12)	13	13
2nd Subsequent Year (2012-13)	13	13

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

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

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
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)		

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? Yes

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				

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: May 20, 2008

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: May 12, 2008

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: July 1 2008 End Date: June 30 2011

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)?	Yes	No	No
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

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			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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			
3. Percent change in step & column over prior year			

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? Yes

If Yes, skip to section S8C.
If No, continue with section S8B.

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				

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: Feb 3 2009

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

If Yes, date of Superintendent and CBO certification: Jan 22 2009

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)?	Yes	No	No

One Year Agreement

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

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

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

Classified (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	No	No
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?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year (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			

Classified (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 interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since 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? Yes

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				

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

1b. Are any salary and benefit negotiations still unsettled? No
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)?	Yes	No	No
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			

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			
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?	Yes	Yes	Yes
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?	Yes	Yes	Yes
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 func balance at the end of the current fiscal year? No

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

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

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)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
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?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	No
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.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

NEW HAVEN UNIFIED SCHOOL DISTRICT

Board Agenda Item

Meeting Date: March 15, 2011

Subject: Approval of Second Interim Report and Multi-Year Projections

Department: Business

Action Requested:

The Board is requested to approve the Second Interim Report for Fiscal Year 2010-11 and Budget Projections for Fiscal years 2011-12 and 2012-13.

Discussion:

The purpose of the Second Interim report is to certify the District's ability to meet its financial obligations for the remainder of the fiscal year and the two subsequent years. Up until now the District has been able to defer certain actions that many districts were not able to avoid in the last two or three years. With the current State budget situation, the District has no choice but to make even more significant reductions in order to maintain a level of solvency and meet its obligations for the next two years.

If the Governor's proposal for education is not approved by the legislature and the voters in June, the District could be faced with a $10.4 million budget shortfall. The budget projections for 2011-12 and 2012-13 are based on this worst-case scenario and are reflective of the District's caution and responsiveness to the State budget outlook.

At this point, we are hoping for better news from the Governor's May Budget Revise. The District is also hoping for the passage of Measure B in the upcoming May special elections. The success of this ballot measure would restore some of the reductions proposed during the February 15th board meeting and the passage of the Governor's tax measure will further ameliorate the budget situation.

Revenue augmentations and expenditure adjustments included in this report are based on the latest information currently available to us. Any changes to this information will require a revision to the budget and will be communicated as it becomes available.

In the following pages are charts and illustrations pertaining to the General Fund, the District's main operating budget, for the Second Interim and the next two years.

2010-11 Second Interim Budget:

REVENUE LIMIT CALCULATION		
Base Revenue Limit	$	6,382.58
Statutory COLA	$	(25.00)
Deficit Factor		0.82037
Other Adjustments	$	-
Funded Base Revenue Limit	$	5,215.57

GENERAL FUND	FIRST INTERIM	SECOND INTERIM	VARIANCE
Revenues	$ 99,558,139	$ 100,968,233	$ 1,410,094
Expenditures	$ 104,563,992	$ 106,477,091	$ 1,913,099
Other Financing Sources	$ 3,248,418	$ 3,248,418	$ -
Contributions to Restricted Programs	$ 8,119,685	$ 8,933,203	$ 813,518
Increase/Decrease to Fund Balance	$ (1,757,435)	$ (2,260,440)	$ (503,005)
Beginning Fund Balance	$ 6,101,684	$ 6,101,684	$ -
Ending Fund Balance	$ 4,344,249	$ 3,841,244	$ (503,005)
Reserve for Revolving Account	$ 50,000	$ 50,000	$ -
Reserve for Economic Uncertainties	$ 3,137,820	$ 3,210,113	$ 72,293
Reserve for Multi-Year Needs	$ 482,774	$ -	$ (482,774)
Legally Restricted Balance	$ 673,655	$ 581,131	$ (92,524)
Undesignated Fund Balance	$ -	$ -	$ -

- **Revenue:** Overall revenue in the General Fund increased by about $1.4 million, of which $1.3 million comes from state sources. The overall increase is due to: revenue from mandated claims of approximately $500,000 that was originally projected for 2011-12; approximately $300,000 revenue increase in Economic Impact Aid (EIA); additional $230,000 projected revenue increase for K-3 CSR based on current class size averages; approximately $173,000 revenue increase in Supplemental Hourly funding based on statewide P1 calculation; approximately $100,000 revenue increase in Adult Education and Community Day; and a local donation in the amount of $100,000 from Comcast for the Logan Media Band room project.

- **Expenses:** Overall expenses in the General Fund increased by about $1.9 million of which $1.0 million is due to salary and benefit cost increases, mostly in Special Education due to higher enrollment and new placements to Non Public Schools. The rest is due to cost increases to allow for the administration of the parcel tax, higher utility bills, and settlement with Energy Education.

- **Other Financing Sources:** This line item includes $3.2 million from Mitigation fees transferred into the General Fund to provide for Routine Restricted Maintenance and to support overall district operations.

- **Contributions to Restricted Programs:** Contributions to restricted programs increased by approximately $800,000 of which $585,000 is due to additional contribution to Special Education. Due to a revenue decrease projected for the State Medi-Cal program, a contribution of $90,000 was added and the remainder of the increase is due to reversal of Tier III revenue "sweeps" due to increased program needs.

- **Ending Balance:** The overall ending balance is $3,841,244, which allows for the revolving fund reserve of $50,000 and the district reserve standard in the amount of $3,210,113. The remaining balance of $581,131 is reserved for locally restricted categorical programs.

2011-12 Budget Projections

REVENUE LIMIT CALCULATION		
Base Revenue Limit	$	6,357.58
Statutory COLA	$	107.00
Deficit Factor		0.80392
Other Adjustments	$	(330.00)
Funded Base Revenue Limit	$	4,867.01

Major Revenue Assumptions for 2011-12

- No enrollment growth is projected for 2011-12
- 1.67% statutory COLA has been added to the Revenue Limit
- A deficit factor of 19.608% has been added to the Revenue Limit
- Additional reduction of $330/ADA has been added to the Revenue Limit: $4,105,860
- Loss of one-time revenues from mandated claims: $504,171
- Loss of Grade 9 CSR revenue: $289,305
- Loss of one-time revenues from ARRA(IDEA and Title I): $1,376,273
- Loss of one-time revenues from the Federal Jobs Fund: $2,404,635
- Additional SFSF funds (10% of 2008-09 allocations): $400,000
- Reduction in Home To School (HTS) Transportation revenue: $500,000.
- Loss of student fees from Adult Education and parent fees from HTS Transportation: $280,000

Major Expenditure Assumptions for 2011-12

- K-3 class sizes increased to 30:1. Net savings: $1,497,750.
- Increase in step and column for all staff: $900,918.
- Savings from 5 student days and 4 non-student days: $3,194,255.
- Cost of health and welfare increase for all staff at 6%: $835,888
- Savings due to staffing reductions: $2,583,930 *(includes 3 Media Specialists, 4 Counselors, 4 Administrators, Literacy Coaches, and Co-curricular stipends)*
- Eliminate Print Shop: Salary savings $155,000 and non-salary savings $95,000.
- Salary Savings in Technology: $90,000
- Salary Savings in Maintenance and Operations: $200,000
- Salary Savings in Transportation: $265,000
- Non-salary Savings in Transportation: $235,000
- Reductions in non-salary items: $806,938 *(includes savings from Tier III Textbook fund, elimination of Site Based Decision Making (SBDM) allocations, and 10% reduction in school site allocation)*
- Eliminate Tier III funding for Adult Education Program: $1,075,376
- AB 3632 Mental Health Impact: $450,000

2012-13 Budget Projections

REVENUE LIMIT CALCULATION		
Base Revenue Limit	$	6,464.58
Statutory COLA	$	117.00
Deficit Factor		0.80392
Other Adjustments	$	(330.00)
Funded Base Revenue Limit	$	4,961.06

Major Revenue Assumptions for 2012-13

- Enrollment is projected to increase by 100 students
- 1.80% statutory COLA has been added to the Revenue Limit
- A deficit factor of 19.608% has been added to the Revenue Limit
- Loss of one-time additional SFSF funds: $400,000
- Loss of Home to School Transportation revenue: $400,000
- Increase lease revenue projection: $200,000
- Sale of ESC: $4,000,000

Major Expenditure Assumptions for 2012-13

- Increase in step and column: $833,735
- Savings from 3 student days and 2 non-student days: $1,774,586
- Cost of health and welfare increase at 6%: $886,043

Summary:

Unless there are significant changes in the financial condition of the State, the District will continue to be challenged with the daunting prospect of program diminishment, the likes of which have not been seen before. Projections for both fiscal years 2011-12 and 2012-13 assume a statutory COLA of 1.67% and 1.8%. If the projected statutory COLA does not materialize, the district's fiscal difficulties in 2011-12 alone could be increased by an additional $1.0 million.

The Second Interim Report is submitted to the Board for approval with a Positive Certification of the district's ability to meet its financial obligations for the current and two subsequent fiscal years. The Positive Certification is recommended because the report indicates a General Fund Reserve Designated for Economic Uncertainty of 3.00% in the current fiscal year and also for fiscal years 2011-12 and 2012-13. Assuming the District will make budget reprioritizations and reductions as needed, a positive certification for the following two years can also be made.

The Criteria and Standard Report assists the district and the County Superintendent of Schools with evaluating the fiscal condition of the district based on the information provided in the Second Interim Report and related data.

Based on the financial information presented, it is recommended that the Board of Trustees approve the 2010-11 Second Interim Report.

Financial Summary:

The second interim report is a statement of the financial health of the District.

Prepared By: Annette Heldman/Akur Varadarajan

Department Approval: Akur Varadarajan

Superintendent Approval: Kari McVeigh

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New Haven Unified School District

Fiscal Year 2010-11

Second Interim Report

TOTAL GENERAL FUND										
DESCRIPTION	Object Code Range	Adopted Budget 2010-11			First Interim 2010-11			Second Interim 2010-11		
REVENUES:		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenue Limit	8000-8099	$ 59,533,659	$ 3,317,062	$ 62,850,721	$ 62,891,758	$ 3,314,379	$ 66,206,137	$ 62,836,345	$ 3,403,299	$ 66,239,644
Federal Revenue	8100-8299	$ -	$ 6,204,951	$ 6,204,951	$ -	$ 9,663,796	$ 9,663,796	$ -	$ 9,588,278	$ 9,588,278
Other State Revenue	8300-8599	$ 11,161,631	$ 3,372,812	$ 14,534,443	$ 11,791,837	$ 3,415,679	$ 15,207,516	$ 12,764,482	$ 3,752,356	$ 16,516,838
Other Local Revenue	8600-8799	$ 1,689,257	$ 6,544,484	$ 8,233,741	$ 1,574,338	$ 6,906,352	$ 8,480,690	$ 1,712,100	$ 6,911,373	$ 8,623,473
Total Revenues		$ 72,384,547	$ 19,439,309	$ 91,823,856	$ 76,257,933	$ 23,300,206	$ 99,558,139	$ 77,312,927	$ 23,655,306	$ 100,968,233
EXPENDITURES:										
Certificated Wages	1000-1999	$ 45,739,809	$ 10,420,641	$ 56,160,450	$ 45,270,466	$ 14,866,642	$ 60,137,108	$ 45,403,656	$ 15,388,545	$ 60,792,201
Classified Wages	2000-2999	$ 7,536,043	$ 6,444,954	$ 13,980,997	$ 7,343,506	$ 6,844,086	$ 14,187,592	$ 7,362,389	$ 7,095,537	$ 14,457,926
Employee Benefits	3000-3999	$ 10,655,377	$ 4,985,719	$ 15,641,096	$ 10,530,835	$ 5,677,508	$ 16,208,343	$ 10,643,363	$ 5,784,722	$ 16,428,085
Books & Supplies	4000-4999	$ 810,859	$ 4,054,366	$ 4,865,225	$ 959,814	$ 3,212,573	$ 4,172,387	$ 849,591	$ 3,099,689	$ 3,949,280
Other Operating Expenses	5000-5999	$ 4,269,631	$ 2,897,935	$ 7,167,566	$ 4,929,227	$ 3,796,011	$ 8,725,238	$ 5,340,937	$ 4,364,644	$ 9,705,581
Capital Outlay	6000-6999	$ 4,000	$ 140,000	$ 144,000	$ -	$ 135,939	$ 135,939	$ 50,694	$ 95,939	$ 146,633
Other Outgo	7100-7299	$ 1,147,569	$ 1,420	$ 1,148,989	$ 1,111,110	$ 3,007	$ 1,114,117	$ 1,111,110	$ 3,007	$ 1,114,117
Direct Support/Indirect Cost	7300-7399	$ (1,049,330)	$ 932,598	$ (116,732)	$ (1,118,178)	$ 1,001,446	$ (116,732)	$ (1,083,003)	$ 966,271	$ (116,732)
Total Expenditures		$ 69,113,958	$ 29,877,633	$ 98,991,591	$ 69,026,780	$ 35,537,212	$ 104,563,992	$ 69,678,737	$ 36,798,354	$ 106,477,091
Excess (Deficiency) Of Revenues Over Expenses Before Other Sources		$ 3,270,589	$ (10,438,324)	$ (7,167,735)	$ 7,231,153	$ (12,237,006)	$ (5,005,853)	$ 7,634,190	$ (13,143,048)	$ (5,508,858)
OTHER FINANCING SOURCES:										
Interfund Transfers In	8910-8929	$ 1,278,000	$ 2,000,418	$ 3,278,418	$ 1,278,000	$ 2,000,418	$ 3,278,418	$ 1,278,000	$ 2,000,418	$ 3,278,418
Interfund Transfers Out	7610-7629	$ -	$ -	$ -	$ (30,000)	$ -	$ -	$ (30,000)	$ -	$ (30,000)
Other Sources	8930-8979	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Uses	7630-7699	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contributions to Restricted Pgs	8980-8999	$ (5,938,547)	$ 5,938,547	$ -	$ (8,119,685)	$ 8,119,685	$ -	$ (8,933,203)	$ 8,933,203	$ -
Total Sources		$ (4,660,547)	$ 7,938,965	$ 3,278,418	$ (6,871,685)	$ 10,120,103	$ 3,248,418	$ (7,685,203)	$ 10,933,621	$ 3,248,418
NET INCREASE (DECREASE) IN FUND BALANCE		$ (1,389,958)	$ (2,499,359)	$ (3,889,317)	$ 359,468	$ (2,116,903)	$ (1,757,435)	$ (51,013)	$ (2,209,427)	$ (2,260,440)
FUND BALANCE										
Budgeted Beginning Fund Balance		$ 4,487,207	$ 3,238,312	$ 7,725,519	$ 3,311,126	$ 2,790,558	$ 6,101,684	$ 3,311,126	$ 2,790,558	$ 6,101,684
Adjustments for Unaudited Actuals		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Adjusted Beginning Fund Balance		$ 4,487,207	$ 3,238,312	$ 7,725,519	$ 3,311,126	$ 2,790,558	$ 6,101,684	$ 3,311,126	$ 2,790,558	$ 6,101,684
Ending Fund Balance		$ 3,097,249	$ 738,953	$ 3,836,202	$ 3,670,594	$ 673,655	$ 4,344,249	$ 3,260,113	$ 581,131	$ 3,841,244
COMPONENTS OF FUND BALANCE										
Reserved Amounts (revolving)		$ 50,000	$ -	$ 50,000	$ 50,000	$ -	$ 50,000	$ 50,000		$ 50,000
Legally Restricted		$ -	$ 738,953	$ 738,953	$ -	$ 673,655	$ 673,655	$ -	$ 581,131	$ 581,131
3% Economic Uncertainty		$ 3,047,249	$ -	$ 3,047,249	$ 3,137,820	$ -	$ 3,137,820	$ 3,210,113		$ 3,210,113
Other Designations		$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -
Reserve for Multi-Year Needs		$ -	$ -	$ -	$ 482,774	$ -	$ 482,774	$ -		$ -
Undesignated Fund Balance		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	8,027.70	8,054.83	8,054.83	8,054.83	0.00	0%
2. Special Education	278.36	266.03	266.03	266.03	0.00	0%
HIGH SCHOOL						
3. General Education	3,983.83	3,978.77	3,978.77	3,978.77	0.00	0%
4. Special Education	153.94	150.00	150.00	150.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	12,443.83	12,449.63	12,449.63	12,449.63	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	12,443.83	12,449.63	12,449.63	12,449.63	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	1.20	1.20	1.20	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	12.00	12.00	12.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), currently in effect for a five-year period from 2008-09 through 2012-13.

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	1,363,243.96	3,263,069.35	8,709,083.58	(189,475.47)	3,333,849.19	3,562,916.16
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	29,060.96	673,490.85	768,420.61	14,854.74	17,757.91	5,721,443.17
Principal Apportionment	8010-8019		3,068,355.00	3,243,352.00	2,419,665.00	4,136,282.00	8,272,064.00
Miscellaneous Funds	8080-8099	15,790.05	19,955.90	31,633.86	29,702.59	30,068.72	27,134.86
Federal Revenue	8100-8299			2,710,724.84		74,418.88	800,130.00
Other State Revenue	8300-8599		228.00	85,700.89	545,479.52	3,175,476.00	1,908,206.00
Other Local Revenue	8600-8799	99,120.89	67,365.01	159,407.08	193,590.16	319,924.32	1,557,501.91
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
TOTAL RECEIPTS		143,971.90	3,829,394.76	6,999,239.28	3,203,292.01	7,753,927.83	18,286,479.94
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	393,250.82	630,196.03	5,883,915.76	6,024,425.30	6,120,316.80	30,268.44
Classified Salaries	2000-2999	1,061,658.68	479,073.53	1,296,115.84	1,283,806.00	1,313,880.35	1,278,728.51
Employee Benefits	3000-3999	458,740.84	485,787.42	1,503,634.03	1,941,105.40	1,539,407.97	726,121.31
Books, Supplies and Services	4000-5999	(7,443.40)	1,173,880.48	822,028.32	1,106,774.22	1,004,942.43	954,666.90
Capital Outlay	6000-6599		45,939.48		14,693.70		
Other Outgo	7000-7499				199,629.00	111,304.26	189,122.00
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/ Non Expenditures							
TOTAL DISBURSEMENTS		1,906,206.94	2,814,876.94	9,505,693.95	10,570,433.62	10,089,851.81	3,178,907.16
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	6,766,703.68	4,205,443.45	3,765,348.50	406,825.71	1,125,915.68	425,493.77
Accounts Payable	9500	3,104,643.25	(226,052.96)	10,157,452.88	(10,483,640.56)	(1,439,075.27)	1,467,162.33
TOTAL PRIOR YEAR TRANSACTIONS		3,662,060.43	4,431,496.41	(6,392,104.38)	10,890,466.27	2,564,990.95	(1,041,668.56)
E. NET INCREASE/DECREASE (B - C + D)		1,899,825.39	5,446,014.23	(8,898,559.05)	3,523,324.66	229,066.97	14,065,904.22
F. ENDING CASH (A + E)		3,263,069.35	8,709,083.58	(189,475.47)	3,333,849.19	3,562,916.16	17,628,820.38
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	9110	17,628,820.38	15,957,460.97	7,412,410.75	18,577,119.73	12,853,010.34	10,814,834.78		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	4,611,841.43	925.73	328,335.94	5,015,922.00	2,029,926.00	232,649.00		19,444,628.34
Principal Apportionment	8010-8019	4,136,032.00	461,070.83		6,270,563.29	876,034.58			32,883,418.70
Miscellaneous Funds	8080-8099	192,879.85	133,077.00	43,428.48	45,964.66	23,392.79	49,759.00		642,787.76
Federal Revenue	8100-8299	182,054.22	71,574.35	1,162,992.00	1,306,220.00	767,272.00	1,244,467.00	1,543,675.00	9,863,528.29
Other State Revenue	8300-8599	2,061,296.64	891,992.00	829,796.00	225,991.41	1,291,562.00	2,089,784.52	2,942,236.00	16,047,748.98
Other Local Revenue	8600-8799	770,269.57	832,794.34	31,210.76	1,345,147.61	2,355,807.00	323,500.26	500,000.00	8,555,638.91
Interfund Transfers In	8910-8929						3,278,418.00		3,278,418.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		11,954,373.71	2,391,434.25	2,395,763.18	14,209,808.97	7,343,994.37	7,218,577.78	4,985,911.00	90,716,168.98
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	11,890,103.70	5,930,317.00	5,920,317.00	5,920,317.00	5,920,317.00	5,474,000.00	6,112.00	60,143,856.85
Classified Salaries	2000-2999	1,118,335.61	1,293,880.35	1,313,880.35	1,426,880.35	1,248,912.00	1,065,107.71	2,114.00	14,182,373.28
Employee Benefits	3000-3999	2,216,869.97	1,517,081.44	1,519,181.44	1,506,175.46	1,469,691.95	1,307,821.54		16,191,618.77
Books, Supplies and Services	4000-5999	705,029.35	859,999.04	1,033,790.41	1,811,037.89	1,475,248.98	1,956,829.00		12,896,783.62
Capital Outlay	6000-6599				6,964.66	68,000.00			135,597.84
Other Outgo	7000-7499	94,561.00	35,206.64	93,885.00	62,543.00		208,948.00		995,198.90
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/ Non Expenditures									0.00
TOTAL DISBURSEMENTS		16,024,899.63	9,636,484.47	9,881,054.20	10,733,918.36	10,182,169.93	10,012,706.25	8,226.00	104,545,429.26
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	(173,268.26)	(2,900,000.00)	(1,350,000.00)	(1,200,000.00)	(1,200,000.00)	(12,218,384.00)		(2,345,921.47)
Accounts Payable	9500	(2,572,434.77)	(1,600,000.00)	(20,000,000.00)	8,000,000.00	(2,000,000.00)	(4,836,798.00)		(20,428,743.10)
TOTAL PRIOR YEAR TRANSACTIONS		2,399,166.51	(1,300,000.00)	18,650,000.00	(9,200,000.00)	800,000.00	(7,381,586.00)	0.00	18,082,821.63
E. NET INCREASE/DECREASE (B - C + D)		(1,671,359.41)	(8,545,050.22)	11,164,708.98	(5,724,109.39)	(2,038,175.56)	(10,175,714.47)	4,977,685.00	4,253,561.35
F. ENDING CASH (A + E)		15,957,460.97	7,412,410.75	18,577,119.73	12,853,010.34	10,814,834.78	639,120.31		
G. ENDING CASH, PLUS ACCRUALS									5,616,805.31

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,381.58	6,382.58	6,382.58
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	6,356.58	6,357.58	6,357.58
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,356.58	6,357.58	6,357.58
b. Revenue Limit ADA	0033	12,443.83	12,449.63	12,449.63
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	79,100,200.90	79,149,518.70	79,149,518.70
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	261,814.00	466,639.00	466,639.00
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	274,426.00	0.00	0.00
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	79,636,440.90	79,616,157.70	79,616,157.70
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.81645	0.82037	0.82037
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	65,019,172.17	65,314,707.29	65,314,707.29
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	512,542.00	542,610.00	542,610.00
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	247,774.00	275,877.00	275,877.00
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)	- - -	264,768.00	266,733.00	266,733.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	65,283,940.17	65,581,440.29	65,581,440.29

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587, 0660	20,333,848.00	19,464,056.00	19,464,056.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	7,752.00	10,301.00	10,301.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	20,341,600.00	19,474,357.00	19,474,357.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	44,942,340.17	46,107,083.29	46,107,083.29
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	0.00	0.00	0.00
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	- - -	(3,066,003.00)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	(3,066,003.00)	0.00	0.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	- - -	41,876,337.17	46,107,083.29	46,107,083.29

OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	199,993.00	199,641.00	199,641.00
44. California High School Exit Exam	9002	309,761.00	309,761.00	309,761.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	120,941.00	120,423.00	120,423.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	24,415.00	36,204.00	36,204.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	939.00	0.00	0.00	0.00	0.00	0.00	0.00		939.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	119.00	0.00	0.00	0.00	0.00	0.00	0.00		119.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00		20,000.00
6000-6999	Capital Outlay	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00		4,500.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,558.00	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00	25,558.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	5,558.00	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00	25,558.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									2,137,805.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									8,273,686.00
	TOTAL COSTS									10,437,049.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,248
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,110,703.60	0.00	90,215.30	0.00	88,878.39	1,156,214.15	5,639,346.75		8,085,358.19
2000-2999	Classified Salaries	204,830.18	0.00	0.00	0.00	114,841.88	1,332,725.23	2,136,638.09		3,789,035.38
3000-3999	Employee Benefits	318,848.37	0.00	11,344.30	0.00	58,743.50	887,489.04	1,945,514.71		3,221,939.92
4000-4999	Books and Supplies	22,638.73	0.00	0.00	0.00	0.00	1,561.09	103,728.02		127,927.84
5000-5999	Services and Other Operating Expenditures	967,216.33	0.00	0.00	0.00	1,255.00	1,561,918.73	85,143.66		2,615,533.72
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,624,237.21	0.00	101,559.60	0.00	263,718.77	4,939,908.24	9,910,371.23	0.00	17,839,795.05
7310	Transfers of Indirect Costs	111,171.00	0.00	5,383.00	0.00	13,960.00	210,172.00	519,144.00		859,830.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,574,148.44								1,574,148.44
	Total Indirect Costs	111,171.00	0.00	5,383.00	0.00	13,960.00	210,172.00	519,144.00	0.00	859,830.00
	TOTAL COSTS	2,735,408.21	0.00	106,942.60	0.00	277,678.77	5,150,080.24	10,429,515.23	0.00	18,699,625.05
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	803,363.94	0.00	0.00	0.00	88,878.39	134,670.20	3,034.08		1,029,946.61
2000-2999	Classified Salaries	3,950.24	0.00	0.00	0.00	88,668.11	859,476.05	333,656.63		1,285,751.03
3000-3999	Employee Benefits	100,897.12	0.00	0.00	0.00	58,743.50	515,885.14	177,926.71		853,452.47
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,548.48	183.52		1,732.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,255.00	427,501.51	0.00		428,756.51
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	908,211.30	0.00	0.00	0.00	237,545.00	1,939,081.38	514,800.94	0.00	3,599,638.62
7310	Transfers of Indirect Costs	48,136.00	0.00	0.00	0.00	12,573.00	88,794.00	25,050.00		174,553.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	48,136.00	0.00	0.00	0.00	12,573.00	88,794.00	25,050.00	0.00	174,553.00
	TOTAL BEFORE OBJECT 8980	956,347.30	0.00	0.00	0.00	250,118.00	2,027,875.38	539,850.94	0.00	3,774,191.62
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,774,191.62

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999										
1000-1999	Certificated Salaries	307,339.66	0.00	90,215.30	0.00	0.00	1,021,543.95	5,636,312.67		7,055,411.58
2000-2999	Classified Salaries	200,879.94	0.00	0.00	0.00	26,173.77	473,249.18	1,802,981.46		2,503,284.35
3000-3999	Employee Benefits	217,951.25	0.00	11,344.30	0.00	0.00	371,603.90	1,767,588.00		2,368,487.45
4000-4999	Books and Supplies	22,638.73	0.00	0.00	0.00	0.00	12.61	103,544.50		126,195.84
5000-5999	Services and Other Operating Expenditures	967,216.33	0.00	0.00	0.00	0.00	1,134,417.22	85,143.66		2,186,777.21
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,716,025.91	0.00	101,559.60	0.00	26,173.77	3,000,826.86	9,395,570.29	0.00	14,240,156.43
7310	Transfers of Indirect Costs	63,035.00	0.00	5,383.00	0.00	1,387.00	121,378.00	494,094.00		685,277.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,574,148.44								1,574,148.44
	Total Indirect Costs	63,035.00	0.00	5,383.00	0.00	1,387.00	121,378.00	494,094.00	0.00	685,277.00
	TOTAL BEFORE OBJECT 8980	1,779,060.91	0.00	106,942.60	0.00	27,560.77	3,122,204.86	9,889,664.29	0.00	14,925,433.43
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
	TOTAL COSTS									14,925,433.43
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	325.00		325.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	39.65		39.65
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	17,769.32		17,769.32
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	18,133.97	0.00	18,133.97
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	18,133.97	0.00	18,133.97
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									2,137,766.73
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									5,977,990.26
	TOTAL COSTS									8,133,890.96

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Mission Valley (CT)

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.

[X] 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	19,969,259.00	18,699,625.05	
2. Less: Expenditures paid from federal sources	2,785,042.00	3,774,191.62	
3. Expenditures paid from state and local sources	17,184,217.00	14,925,433.43	2,258,783.57
4. Special education unduplicated pupil count	1,248	1,248	
5. Per capita state and local expenditures (A3/A4)	13,769.40	11,959.48	1,809.92

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 coninue to and complete Test 2.

Click on the button that applies:	**Projected Exps.** **FY 2010-11**	**Actual Expenditures** **FY 2009-10**	**Difference**
[ ] 1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources			
b. Per capita local expenditures (B1a/A4)			

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	Projected Exps. FY 2010-11	Base FY	Difference
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.

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TEST 2

	State and Local	Local Only
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)	0.00	0.00

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)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00		
50% of increase in funding	0.00		
Enter portion used to reduce MOE (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)			
Excess of prior year's expenditures after the 50% allowance or portion thereof (If no excess existed, zero)		0.00	0.00

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.

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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:	State and Local	Local Only
Total exempt reductions	0.00	0.00

Calculation:

Excess of prior year's expenditures after 50% of increase in funding (per Test 2, if MOE is not met in Test 2)	0.00	0.00
Less: Exempt reductions	0.00	0.00
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)	0.00	0.00

Annette Heldman
Contact Name

(510) 471-1100 extension 60428
Telephone Number

Director, Fiscal Services
Title

aheldman@nhusd.k12.ca.us
E-mail Address