



New Haven Unified School District

Unaudited Actuals
Financial Reports
2009-10

Presented: September 21, 2010

NEW HAVEN UNIFIED SCHOOL DISTRICT

34200 Alvarado Niles Road

Union City, CA 94587

BOARD OF EDUCATION

President

Gwen Estes

Clerk

Gertrude Gregorio

Members

Jonas Dino

Kevin Harper

Michelle Matthews

Superintendent

Kari McVeigh

Chief Business Officer

Akur Varadarajan

Director, Fiscal Services

Annette Heldman

Unaudited Actuals
FINANCIAL REPORTS
2009-10 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	69.90%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$64,419,322.87
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$64,419,322.87
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2011-12, subject to CDE approval.	4.20%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2011-12 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$1,045,957.37
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$1,102,481.11

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2009-10 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 21, 2010

To the Superintendent of Public Instruction:

2009-10 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2011-12 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

Although some programs have residual balances that are allocated in 2010-11, federal funds received as part of ARRA are **one time**, including:

- Loss of State Fiscal Stabilization Funds (SFSF) will be about \$5.6 million.
- Loss of funds from IDEA will be about \$2.1 million
- Loss of Title I funds will be about \$952,000

The following are General Fund contributions to restricted programs. These contributions have a direct impact on the 2010-11 fiscal year budget:

Special Education	\$5,168,963
Transportation Special Education	\$809,028
Continuation Education	\$584,070
Routine Restricted Maintenance	\$347,338
LEA Medi-Cal Billing	\$56,718
Medi-Cal Administrative Activities	\$36,410
English Acquisition Program (Transfer of Restricted Ending Balance to Unrestricted)	<u>(\$162,370)</u>
Total Net Contributions to Restricted Programs	<u>\$6,840,157</u>


While the district has closed its books for 2009-10 with the required reserves, the fiscal pressures for 2010-11 and the out-years still exist. Staff will continue to refine assumptions and make appropriate recommendations to the Board during its First Interim report due in December 2010.

Financial Summary:

For Information

Prepared By: Akur Varadarajan

Department Approval: Akur Varadarajan 

Superintendent Approval: Kari McVeigh 

**New Haven Unified School District
2009-10**

Budget Comparison: Adopted Budget - Estimated Actuals - UnAudited Actuals

TOTAL GENERAL FUND

DESCRIPTION	2009-10 Adopted Budget						2009-10 Estimated Actuals						2009-10 Unaudited Actuals						Changes from 2009-10 Estimated Actuals To 2009-10 UnAudited Actuals Favorable Or (Unfavorable)							
	Unrestricted		Restricted		Total		Unrestricted		Restricted		Total		Unrestricted		Restricted		Total		Unrestricted		Restricted		Total			
REVENUES:																										
8000-8099 Revenue Limit	\$ 62,694,065	\$ 3,225,308	\$ 14,742,871	\$ 63,061,008	\$ 65,919,373	\$ 59,372,500	\$ 3,358,644	\$ 62,731,144	\$ 59,399,578	\$ 3,358,867	\$ 62,758,445	\$ 27,078	\$ 223	\$ 27,301	\$ 10,634	\$ 10,249,085	\$ 10,259,719	\$ 11,753,385	\$ -	\$ 10,201,716	\$ 10,201,716	\$ (1,551,669)	\$ (1,551,669)			
8100-8299 Federal Revenue	\$ 13,427,874	\$ 3,485,430	\$ 7,148,638	\$ 10,892,793	\$ 16,913,304	\$ 13,465,537	\$ 3,736,883	\$ 17,202,420	\$ 12,868,367	\$ 3,659,633	\$ 16,527,999	\$ (997,170)	\$ (77,250)	\$ (1,074,421)	\$ 1,496,133	\$ 7,148,638	\$ 8,644,771	\$ 8,694,620	\$ 1,738,724	\$ 7,287,463	\$ 9,026,187	\$ (29,848)	\$ (331,567)			
8300-8599 Other State Revenue	\$ 77,628,706	\$ 24,108,461	\$ 101,737,167	\$ 48,318,137	\$ 14,742,871	\$ 63,061,008	\$ 15,847,086	\$ 62,101,566	\$ 45,780,101	\$ 16,630,501	\$ 62,410,601	\$ 474,379	\$ (783,415)	\$ (309,035)	\$ 77,628,706	\$ 24,108,461	\$ 101,737,167	\$ 100,381,569	\$ 74,006,668	\$ 24,507,679	\$ 98,514,347	\$ (1,658,544)	\$ (1,867,222)			
8600-8799 Other Local Revenue	\$ 48,318,137	\$ 7,449,180	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 48,318,137	\$ 7,449,180	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793			
Total Revenues	\$ 77,628,706	\$ 24,108,461	\$ 101,737,167	\$ 100,381,569	\$ 74,006,668	\$ 24,507,679	\$ 98,514,347	\$ 208,678	\$ 1,658,544	\$ 1,867,222	\$ 100,381,569	\$ 74,006,668	\$ 24,507,679	\$ 98,514,347	\$ 208,678	\$ 1,658,544	\$ 1,867,222									
EXPENDITURES:																										
1000-1999 Certificated Wages	\$ 7,449,180	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 7,449,180	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793	\$ 10,892,793			
2000-2999 Classified Wages	\$ 10,892,793	\$ 1,047,701	\$ 4,098,627	\$ 78,000	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 10,892,793	\$ 1,047,701	\$ 4,098,627	\$ 78,000	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579			
3000-3999 Employee Benefits	\$ 1,047,701	\$ 4,098,627	\$ 78,000	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,047,701	\$ 4,098,627	\$ 78,000	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579			
4000-4999 Books & Supplies	\$ 4,098,627	\$ 78,000	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 4,098,627	\$ 78,000	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579			
5000-5999 Other Operating Expenses	\$ 78,000	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 78,000	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579			
6000-6999 Capital Outlay	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579			
7100-7299 Other Outgo	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579			
7300-7399 Direct Support/Indirect Cost	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579	\$ 1,145,579			
Total Expenditures	\$ 71,646,589	\$ 32,325,389	\$ 103,971,978	\$ 103,971,978	\$ 69,066,879	\$ 36,160,588	\$ 105,227,467	\$ 68,764,655	\$ 35,405,024	\$ 104,169,679	\$ 302,224	\$ 755,564	\$ 1,057,788	\$ 71,646,589	\$ 32,325,389	\$ 103,971,978	\$ 103,971,978	\$ 69,066,879	\$ 36,160,588	\$ 105,227,467	\$ 68,764,655	\$ 35,405,024	\$ 104,169,679	\$ 302,224	\$ 755,564	\$ 1,057,788
Excess (Deficiency) Of Revenues Over Expenses Before Other Sources	\$ 5,982,117	\$ (8,216,928)	\$ (2,234,811)	\$ (2,234,811)	\$ 5,148,467	\$ (9,994,365)	\$ (4,845,898)	\$ 5,242,013	\$ (10,897,345)	\$ (609,434)	\$ 5,982,117	\$ (8,216,928)	\$ (2,234,811)	\$ (2,234,811)	\$ 5,148,467	\$ (9,994,365)	\$ (4,845,898)	\$ 5,242,013	\$ (10,897,345)	\$ (609,434)						
OTHER FINANCING SOURCES:																										
8910-8929 Interfund Transfers In	\$ 558,411	\$ 1,400,000	\$ 1,958,411	\$ 1,958,411	\$ 788,411	\$ 1,400,000	\$ 2,188,411	\$ 1,289	\$ 1,370,706	\$ 1,371,995	\$ (816,416)	\$ 558,411	\$ 1,400,000	\$ 1,958,411	\$ 1,958,411	\$ 788,411	\$ 1,400,000	\$ 2,188,411	\$ 1,289	\$ 1,370,706	\$ 1,371,995	\$ (816,416)				
7610-7629 Interfund Transfers Out	\$ (36,000)	\$ -	\$ -	\$ -	\$ (36,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
8930-8979 Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
7630-7699 Other Uses	\$ (6,818,556)	\$ 6,818,556	\$ -	\$ -	\$ (6,355,648)	\$ 6,355,648	\$ -	\$ -	\$ (6,840,157)	\$ 6,840,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
8980-8999 Contributions to Restricted Pgs	\$ (6,296,145)	\$ 8,218,556	\$ 1,922,411	\$ 1,922,411	\$ (5,603,237)	\$ 7,755,648	\$ 2,152,411	\$ (6,872,867)	\$ 8,210,863	\$ 1,337,995	\$ (814,416)	\$ (6,296,145)	\$ 8,218,556	\$ 1,922,411	\$ 1,922,411	\$ (5,603,237)	\$ 7,755,648	\$ 2,152,411	\$ (6,872,867)	\$ 8,210,863	\$ 1,337,995	\$ (814,416)				
Total Sources	\$ (314,028)	\$ 1,628	\$ (312,400)	\$ (312,400)	\$ (454,770)	\$ (2,238,717)	\$ (2,693,487)	\$ (1,530,854)	\$ (2,686,483)	\$ (447,766)	\$ (314,028)	\$ 1,628	\$ (312,400)	\$ (312,400)	\$ (454,770)	\$ (2,238,717)	\$ (2,693,487)	\$ (1,530,854)	\$ (2,686,483)	\$ (447,766)						
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 4,990,272	\$ 398,001	\$ 5,388,273	\$ 5,388,273	\$ 4,941,977	\$ 5,477,029	\$ 10,419,006	\$ 4,941,977	\$ 5,477,029	\$ 10,419,006	\$ (0)	\$ (0)	\$ (0)	\$ 4,990,272	\$ 398,001	\$ 5,388,273	\$ 5,388,273	\$ 4,941,977	\$ 5,477,029	\$ 10,419,006	\$ 4,941,977	\$ 5,477,029	\$ 10,419,006	\$ (0)	\$ (0)	\$ (0)
FUND BALANCE	\$ 4,990,272	\$ 398,001	\$ 5,388,273	\$ 5,388,273	\$ 4,941,977	\$ 5,477,029	\$ 10,419,006	\$ 4,941,977	\$ 5,477,029	\$ 10,419,006	\$ (0)	\$ (0)	\$ (0)	\$ 4,990,272	\$ 398,001	\$ 5,388,273	\$ 5,388,273	\$ 4,941,977	\$ 5,477,029	\$ 10,419,006	\$ 4,941,977	\$ 5,477,029	\$ 10,419,006	\$ (0)	\$ (0)	\$ (0)
Budgeted Beginning Fund Balance	\$ 4,676,244	\$ 399,629	\$ 5,075,873	\$ 5,075,873	\$ 4,487,207	\$ 3,238,312	\$ 7,725,519	\$ 3,311,123	\$ 2,790,546	\$ 6,101,669	\$ (447,766)	\$ 4,676,244	\$ 399,629	\$ 5,075,873	\$ 5,075,873	\$ 4,487,207	\$ 3,238,312	\$ 7,725,519	\$ 3,311,123	\$ 2,790,546	\$ 6,101,669	\$ (447,766)				
Adjustments for Unaudited Actuals	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ 48,000	\$ -	\$ 48,000	\$ 48,000	\$ -	\$ 48,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Adjusted Beginning Fund Balance	\$ 1,431,438	\$ -	\$ 1,431,438	\$ 1,431,438	\$ 74,566	\$ -	\$ 74,566	\$ 74,566	\$ -	\$ 74,566	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Ending Fund Balance	\$ 3,120,240	\$ -	\$ 3,120,240	\$ 3,120,240	\$ 3,157,904	\$ -	\$ 3,157,904	\$ 3,157,904	\$ -	\$ 3,157,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
COMPONENTS OF FUND BALANCE																										
Reserved Amounts (revolving)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Legally Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Reserve for Instructional Material	\$ 1,431,438	\$ -	\$ 1,431,438	\$ 1,431,438	\$ 74,566	\$ -	\$ 74,566	\$ 74,566	\$ -	\$ 74,566	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Reserve for Adult Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Reserve for Deferred Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
3% Economic Uncertainty	\$ 3,120,240	\$ -	\$ 3,120,240	\$ 3,120,240	\$ 3,157,904	\$ -	\$ 3,157,904	\$ 3,157,904	\$ -	\$ 3,157,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Reserve for Multi-Year Needs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			