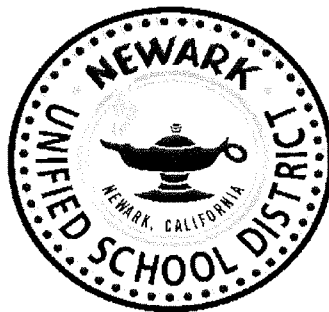


# **NEWARK UNIFIED SCHOOL DISTRICT**

**2010/2011**

## **SECOND INTERIM REPORT**

**March 15, 2011**



### **BOARD OF EDUCATION**

Charles Mensinger, President

Ray Rodriguez, Vice-President

Jan Crocker

Janice Schaefer

Nancy Thomas

### **ADMINISTRATION**

Kevin E. Harrigan, Superintendent

Steven Shields, Chief Business Official

**NEWARK UNIFIED SCHOOL DISTRICT**  
**2010/11 SECOND INTERIM REPORT**

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## **OVERVIEW**

The City of Newark is located in Alameda County, and is home to over 40,000 people. This 150 year-old community is situated at the southeastern edge of the San Francisco Bay directly off of Interstate I-880 and Highway 84. With its close proximity to San Jose and San Francisco, Newark residents have easy access to the benefits of “big city” life, while offering the comfort and safety of a small town atmosphere. Newark Unified School District is comprised of eight elementary schools, two alternative high schools, one junior high and one comprehensive high school. Although each school has its own individual approach to education, all of the schools maintain a shared commitment to providing students with a “world class education” based on a strong liberal arts foundation and centered on the district’s core values, producing academically skilled and community-minded students with a wide array of post-high school educational and career options.

### **Mission Statement**

The Newark Public Schools inspire and educate all students to achieve their full potential and be responsible, respectful, productive citizens.

### **Vision Statement**

The Newark Public Schools, in partnership with the community, will be a model of world-class education that develops the unique abilities of every student.

### **District Goals**

#### **1. Excellence in Teaching and Learning**

Cultivate an exceptional learning community where all students are engaged in their learning, challenged to strive for excellence and achieving their fullest potential. Students are supported to thrive intellectually, emotionally, physically and psychologically and prepared for college and other post-secondary outcomes and opportunities in order to actively participate in a global society.

Evidenced by:

- Each school meeting its API growth targets
- Continuous refinement of our collaborative use of data and ongoing reflection to improve instructional practice and learning outcomes
- Support for the systems and structures that build teacher capacity and develop leadership
- A breadth and depth of educational opportunities that actively engage students in self-reflection and accountability for their own learning
- Opportunities and encouragement for parents/guardians and the community to understand and participate in our professional learning communities and support student learning

#### **2. Safe and Nurturing Environment**

Provide a safe and nurturing environment that promotes the social, emotional, physical, and intellectual health and growth of every student and every adult.

Evidenced by:

- Creating and maintaining a physical environment that supports and enhances the intellectual advancement of all members of the learning community
- Adopting appropriate instructional materials, provide differentiated instruction, and provide strategic and intensive interventions to support the social, emotional, and intellectual health and growth of every student

- Providing alternative program opportunities for students who require a non-traditional learning environment
- Promoting acceptance, respect, and appreciation of all individuals within our extended diverse learning community
- Providing a variety of child welfare and related services to promote positive social interactions and individual decision making

### **3. Human Resources**

Recruit, develop and maintain an exceptional learning community of professional employees.

Evidenced by:

- Expanding District participation in job recruitment opportunities
- Providing comprehensive professional development programs to support all employees
- Attracting and retaining employees through fair compensation and opportunities for professional growth
- Building a professional community of employees that attracts, supports and appreciates the diversity of all

### **4. Financial Stability**

Engage all stakeholders in the development of a balanced budget to ensure that Fiscal Resources are allocated effectively to meet District Goals.

Evidenced by:

- Developing and monitoring multi-year financial projections to ensure that the district maintains a “Positive Certification” and prioritizes fiscal resources
- Annual adoption of a balanced budget

### **5. Communication**

All written, verbal, electronic and inter-personal communication will be executed in a respectful, effective and efficient manner to provide timely access to information, dialogue and problem solving to all members of our community

Evidenced by:

- Following established protocols, Board Policies and Administrative Regulations for communication
- Use of multiple mediums, to ensure access
- Effective and efficient communication which is timely, transparent, explicit, professional and confidential when appropriate

### **6. Governance**

The leadership actions of the district Governance Team will support the success of district goals by providing resources for their implementation and monitoring their accomplishment.

Evidenced by:

- Governance Team members will fulfill their main responsibilities as outlined in the Governance Handbook
- The Governance Team will make 2009-10 the year for developing a long range district strategic plan
- Governance Team members will listen to members of the community and represent their needs; they will work to establish positive relationships with city leaders

- Conflicts between Board members, or members and the superintendent, will be confronted and quickly handled by following the “Resolving Governance Team Interactions” protocol.
- The Governance Team will strive for open, clear communication with one another, with staff, and with the community

### **Organizational Core Beliefs**

We will always operate with the highest ethical standards and fairness in our dealings with our Board, colleagues, students, district employees, parents and community members.

We believe:

- our first responsibility is to provide all students with a quality education that challenges them and enables them to achieve their full potential
- each student has a right to an environment that is emotionally nurturing, physically safe and intellectually stimulating
- student success is the shared responsibility of district employees, parents, students and the community; that we all have an obligation to promote excellence in education
- district leadership is responsible for setting goals, establishing expectations, measuring success and maximizing academic delivery to students
- our district must be financially stable and must maintain adequate reserves for economic uncertainty

We believe public education offers the best assurance of the continuations of a viable democracy. When we honor these responsibilities and operate by these principles and beliefs, the children of Newark will be better served.

### **Human Relations and Respect Mission Statement**

Students, staff, parents and community members of the Newark Unified School District shall join together to create and sustain a safe, just and respectful learning environment where everyone will be treated with dignity, respect, fairness and equity.

### **Human Relations Standards**

The District:

- shall promote positive human relations, value differences, and recognize similarities by learning, teaching and practicing acceptance, understanding, awareness and inclusion of all individuals within the school community
- shall create learning opportunities for all individuals to develop empathy for those whose unique life experiences are different than their own
- shall establish ongoing education, outreach and community action opportunities for students, staff, parents and community
- shall provide for the inclusion of diversity education within the Pre-K-12 school curriculum; including, but not limited to, ethnicity, race, national origin, immigrant status, religion, gender, sexual orientation, language, age, sexual identity, physical or mental characteristic or ability, political affiliation, and marital or parental status

- shall ensure the safety and security of all members of the school community by responding swiftly should demeaning or threatening comments or behavior occur, and providing resources and safe places at school where issues can be discussed and questions asked
- shall encourage, develop and nurture collaborative relationships that provide ongoing community support to all students, families and staff

### **Budget Revision Requirement**

Education Code Section 42130 states that:

*"The superintendent of each school district shall, in addition to any other powers and duties granted to or imposed upon him or her, submit two reports to the governing board of the district during each fiscal year. The first report shall cover the financial and budgetary status of the district for the period ending October 31. The second report shall cover the period ending January 31. Both reports shall be approved by the district governing board no later than 45 days after the close of the period being reported. All reports required by this subdivision shall be in a format or on forms prescribed by the Superintendent of Public Instruction, and shall be based on standards and criteria for fiscal stability adopted by the State Board of Education pursuant to Section 33127. The reports, and supporting data, shall be maintained and made available by the school district for public review."*

# GENERAL FUND

## SUMMARY OF RESTRICTED AND UNRESTRICTED PROGRAMS

## **GENERAL FUND**

### **FUND 01**

#### **PURPOSE:**

The General Fund is used to account for the ordinary operations of the school district. All expenditures except those required by law to be in another fund are accounted for in this fund. This includes regular and special education instruction, administration, maintenance and operations, and other non-state and federally supported programs. The Textbook Fund is consolidated into the General Fund and is established to account for funds from the state to purchase state approved textbooks.

#### **ASSUMPTIONS:**

##### **Revenue:**

- a) Enrollment for 2010/11 is 6,654, a decline of 132 pupils from projection.
- b) Average Daily Attendance ("ADA") is revised and currently projected at 6,345 (previously projected at 6,355).  
This is equivalent to 95.35% of 2009/10 attendance rate.
- c) The state allows declining enrollment districts to utilize the prior year ADA when developing the next year's budget. Newark is projecting a decline in enrollment and is utilizing the 2009/10 Period 2 ADA of 6,597 in calculating the Revenue Limit income. The Base Revenue Limit per ADA without Deficit is \$6,362.91.
- d) The Statutory COLA for 2010/11 is -0.39% (no change from prior projection) with Revenue Limit Deficit of 17.963% (no change from prior projection) per the State Adopted Budget.
- e) The Ongoing Deficit of 3.85% to be applied to the Undeficit Revenue Limit was eliminated per the State Adopted Budget. This is equivalent to \$1.6M.
- f) Federal Categorical Program revenues are projected without COLA. The net decrease in Federal Categorical Program in 2010/11 is due to revised entitlements and grants received from California Department of Education (CDE) - \$7K.
- g) Medi-Cal Administrative Activities (MAA) revenue is still conservatively budgeted based on prior year reimbursements.
- h) The majority of the State Categorical Program revenues are still conservatively projected with -0.38% COLA. In addition, the Governor is proposing that the flexibility provision of using funds for any educational purpose be extended from 2012/13 to 2014/15.



- i) Funding for Lottery is budgeted at \$112.50 for Unrestricted and \$17.50 for Restricted (Proposition 20) per ADA, as recommended by Alameda County Office of Education and School Services of California.
- j) Class Size Reduction revenue is adjusted and budgeted at \$1,071 per pupil in grades K-3 with a 30% penalty due to the ratio of 29:1.
- k) The net decrease in State Revenues is due to revised entitlement and grants received from CDE - \$68K.
- l) Mandated Cost Program revenue projection has been increased by \$33K from First Interim Report which was conservatively budgeted at \$30 per ADA – projected at \$198K.
- m) State Revenue for English Language and Acquisition Program (ELAP) has been eliminated per advice from California Department of Education.
- n) Interest Income is projected at 0.50%, as recommended by Alameda County Office of Education.
- o) State Special Education revenues, under Assembly Bill 602, are updated per Mission Valley SELPA's allocation projection.
- p) The net increase in Local Revenues is due to receipt of miscellaneous local grants and donations.
- q) The Board of Education approved Resolution No. 1774 at the February 3, 2009 Board Meeting for designating available fund balance from other funds to be available for transfer, if needed, in support of Fund 01 – General Fund's ending fund balance and statutory reserves for economic uncertainty.
- r) Due to the impact of the state fiscal crisis, the District is still projecting to use the balance of the State Fiscal Stabilization Fund (ARRA-SFSF) to balance the budget.
- s) Interfund Transfer-In to the General Fund is adjusted and projected at \$453,074 to address the following:

Child Care repayment of prior year contribution (2 <sup>nd</sup> of 4 payments)	\$0	
Balance 2010/11 budget from Fund 17	\$395,074	*
Conduct a Qualified Special Tax Community Survey from Fund 40	\$58,000	*
Total	\$453,074	

\*These amounts will change after closing the 2010/11 books.

#### **Expenditures:**

- a) Step and column increases are fully budgeted for all eligible employees.

- b) The District and Newark Teachers Association agreed to defer salary schedule increases in the settlement of Grievance #0809-1. As such, the projected cost of a 0.0869% salary scheduled increase for the 2010/11 fiscal year has been designated in the General Fund-Ending Fund Balance.
- c) There are no projections for salary or health benefits increases for California School Employees Association (CSEA) and Newark Management Association (NEWMA) bargaining units in 2010/11.
- d) Based on the agreement with Newark Teachers Association (NTA), three (3) staff development days will be reduced in 2010/11 and 2011/12 only. This is equivalent to a reduction of 3 days in salaries and mandatory benefits. This is projected to be restored in 2012/13 along with the five (5) instructional days and class size limits, which is part of the April 27, 2010 Board approved budget modifications/reduction beginning in 2010/11.
- e) Based on the agreement with California School Employees Association (CSEA), one (1) staff development day and five (5) instructional days for 10, 10.5 and 11 month employees, and two (2) work days will be reduced in 2010/11 only. This is equivalent to a reduction of 6 days for less than 12 month employees, and a reduction of 2 days for 12 month employees in salaries and mandatory benefits. This is projected to be restored in 2011/12.
- f) Newark Management and Confidential employees still have an ongoing reduced work year of 5 days and 2 days respectively. This is also equivalent to reduction of salaries and mandatory benefits.
- g) The cost of 1% of General Fund salaries and benefits is \$411,957 (NTA \$274,143, CSEA \$72,839, NEWMA \$64,975).
- h) Class Size Reduction ratio for K-3 grade levels is 29:1 and 9<sup>th</sup> grade (2 subjects) is 33:1, which was approved by the Board of Education as part of budget modifications/reductions on April 27, 2010.
- i) Mandatory Employee Benefits:

<b>Employee Benefit</b>	<b>Rate</b>	<b>Employee Benefit</b>	<b>Rate</b>
STRS	8.25%	PERS and PERS Reduc	13.02%
FICA	6.20%	Medicare	1.45%
Alternative Retirement	3.75%	State Unemployment Ins	0.72%
Workers Compensation	2.70%	Retiree Benefits	1.50%

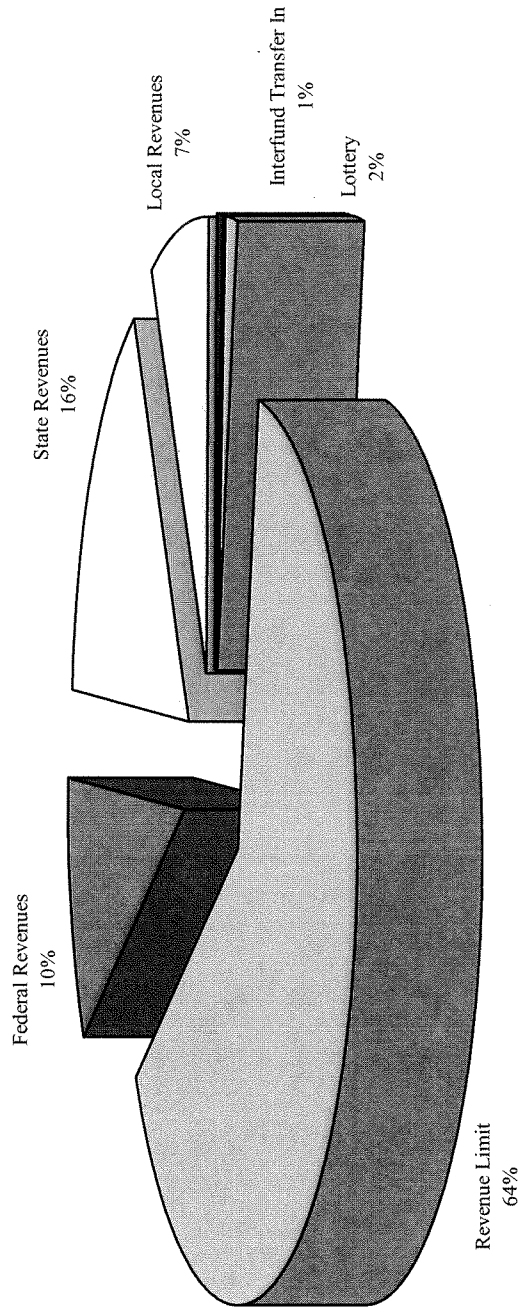
- j) PERS rate is still budgeted at an increase of 0.998% for the 2010/11 fiscal year.
- k) State Unemployment Insurance rate is still budgeted at an increase of 0.42% for the 2010/11 fiscal year.
- l) The District Workers Compensation rate is budgeted at an increase of 0.69% for the 2010/11 fiscal year.

- m) The net increase in Books and Supplies, and Services and Other Operating Expenses is due to budget revision per school/department plan.
- n) The District utility expenditures are budgeted at an increase rate of 3.5%.
- o) The net increase in Other Outgo is due to budget revision per school/department plan.
- p) Indirect Cost is budgeted at 5.52%.
- q) Interfund Transfer Out of \$45,413 is the transfer to Fund 12 - Child Care to balance its budget. The District is monitoring the operations of the program and is looking at sustainable budget modifications/reductions.
- r) There is no projection for contribution to Deferred Maintenance. The Local Education Agency (LEA) contribution requirement is eliminated through 2012/13 by the 2009 Budget Act. In addition, the Governor is proposing to extend from 2012/13 to 2014/15.
- s) The District is utilizing the flexibility provisions for the Adult Education and Deferred Maintenance revenue allocations (Tier III flexible categorical programs), which is included in the budget modifications/reductions approved by the Board of Education on April 27, 2010.
- t) The District is utilizing Assembly Bill X4 2 to reduce its required reserve from 3% to 1% for 2009/10 and shall make progress towards the required 3% reserve by 2011/12.
- u) The Board of Education approved at the April 27, May 4 and May 11, 2010 Board Meetings budget modifications/reductions totaling \$5.5M effective 2010/11.
- v) The Board of Education understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years. The district has developed a Fiscal Recovery Plan to address the reduction in funding from the State of California. The purpose of the plan is to outline the existing conditions and the opportunities the district has to align its budget with the change in fiscal resources that are available. The Fiscal Recovery Plan, with budget modifications/reductions totaling \$1.7M for 2010/11, \$3.7M for 2011/12 and \$3M for 2012/13, was board approved on December 7, 2010 and is incorporated in the submission of the 2010/11 Second Interim Report.

**NEWARK UNIFIED SCHOOL DISTRICT  
GENERAL FUND (FUND 01)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 SECOND INTERIM REPORT**

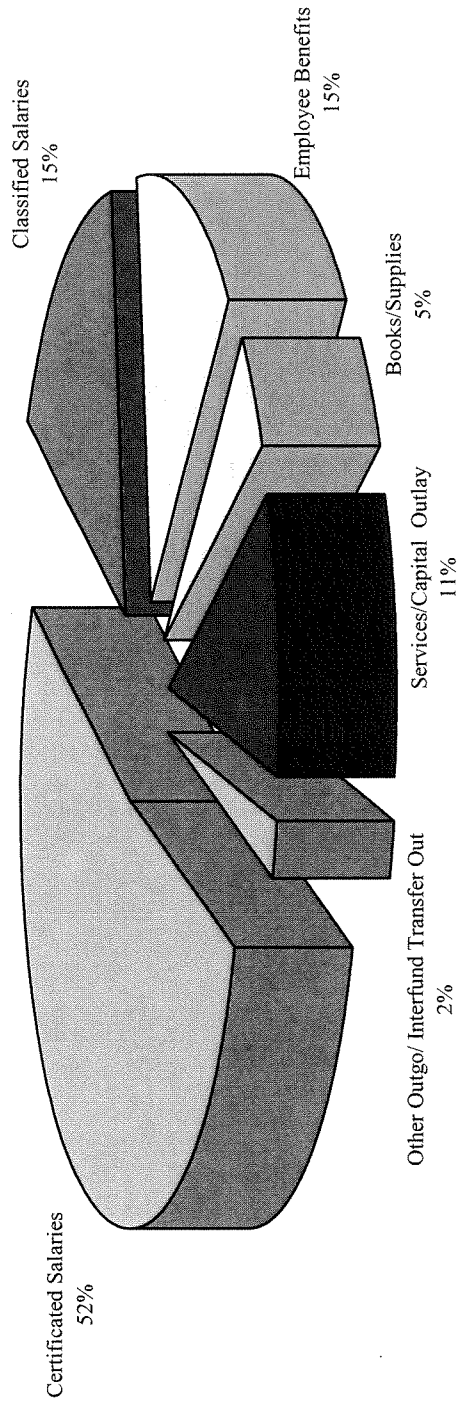
	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
<b>A) REVENUES</b>				
Revenue Limit Sources	35,037,575	20,148,009	35,029,797	(7,778)
Federal Revenues	5,280,839	2,158,073	5,273,360	(7,479)
Other State Revenues	9,857,354	4,913,805	9,789,478	(67,876)
Local Revenues	4,357,021	1,419,296	4,371,202	14,181
<b>TOTAL REVENUES</b>	<b>54,532,789</b>	<b>28,639,183</b>	<b>54,463,837</b>	<b>(68,952)</b>
<b>B) EXPENDITURES</b>				
Certificated Salaries	27,621,029	13,955,059	27,777,991	156,962
Classified Salaries	8,456,891	4,523,612	8,314,333	(142,558)
Employee Benefits	7,777,248	3,912,791	7,815,954	38,706
Books and Supplies	2,921,392	886,128	2,661,752	(259,640)
Services and Operating Expenses	5,561,228	1,855,651	5,863,480	302,252
Capital Outlay	0	0	0	0
Other Outgo	1,212,688	550,778	1,225,666	12,978
Direct Support/Indirect Costs	(142,949)	0	(142,330)	619
<b>TOTAL EXPENDITURES</b>	<b>53,407,527</b>	<b>25,684,020</b>	<b>53,516,846</b>	<b>109,319</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>1,125,262</b>	<b>2,955,163</b>	<b>946,991</b>	<b>(178,271)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>				
Interfund Transfer In	395,074	0	453,074	58,000
Interfund Transfer Out	50,640	0	45,413	(5,227)
Contributions	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>344,434</b>	<b>0</b>	<b>407,661</b>	<b>63,227</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>1,469,696</b>	<b>2,955,163</b>	<b>1,354,652</b>	<b>(115,044)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>3,425,338</b>		<b>3,425,338</b>	<b>0</b>
<b>G) ENDING FUND BALANCE</b>	<b>4,895,034</b>		<b>4,779,990</b>	<b>(115,044)</b>
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>				
a) Reserve for:				
Revolving Cash	25,000		25,000	0
Stores Inventory/Prepayment	75,525		75,525	0
b) Designated Amounts for:				
Economic Uncertainties	534,592		535,633	1,041
Other Designations	2,271,424		1,755,718	(515,706)
c) Undesignated Amount	1,988,493		2,388,115	399,621

**Sources of Projected Revenue  
General Fund  
2010/11 Second Interim Report**



Revenue Category	Amount	% of Total
Revenue Limit	\$35,029,797	64%
Federal Revenues	5,273,360	10%
State Revenues	8,828,647	16%
Local Revenues	4,371,202	7%
Interfund Transfer In	453,074	1%
Lottery	960,831	2%
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Total Revenue	\$54,916,911	100%

**Projected Expenditures  
General Fund  
2010/11 Second Interim Report**



Expenditures Category	Amount	% of Total
Certificated Salaries	\$27,777,991	52%
Classified Salaries	8,314,333	15%
Employee Benefits	7,815,954	15%
Books/Supplies	2,661,752	5%
Services/Capital Outlay	5,863,480	11%
Other Outgo/ Interfund		
Transfer Out	1,128,749	2%
<hr/>		
Total Expenditures	\$53,562,259	100%

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GENERAL FUND  
WITHOUT  
SPECIAL EDUCATION  
AND  
CATEGORICAL PROGRAMS

(This summary includes Routine Repairs and  
Maintenance Program)



**NEWARK UNIFIED SCHOOL DISTRICT**  
**GENERAL FUND WITHOUT SPECIAL EDUCATION AND CATEGORICAL PROGRAMS**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2010/11 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
<b>A) REVENUES</b>				
Revenue Limit Sources	33,914,642	20,062,393	33,927,045	12,403
Other Federal Revenues	80,000	64,043	80,000	0
Class Size Reduction: K-3	1,049,580	319,158	1,049,580	0
Class Size Reduction: 9th Grade	0	0	0	0
Mandated Cost Reimbursement	197,940	222,361	231,399	33,459
Lottery: Unrestricted	831,488	202,946	831,488	0
Other State Revenues	5,778,782	3,306,115	5,700,676	(78,106)
Leases and Rental	245,000	142,400	245,000	0
Interest	25,860	9,242	21,460	(4,400)
Other Local Revenues	312,135	112,929	312,135	0
<b>TOTAL REVENUES</b>	<u>42,435,427</u>	<u>24,441,587</u>	<u>42,398,783</u>	<u>(36,644)</u>
<b>B) EXPENDITURES</b>				
Certificated Salaries	21,402,319	11,254,658	21,364,921	(37,398)
Classified Salaries	6,472,465	3,590,737	6,337,730	(134,735)
Employee Benefits	5,938,628	3,098,000	5,943,920	5,292
Books and Supplies	769,224	425,342	771,701	2,477
Services and Operating Expenses	3,599,301	1,287,488	3,795,883	196,582
Capital Outlay	0	0	0	0
Other Outgo	1,204,249	548,674	1,217,227	12,978
Direct Support/Indirect Costs	(766,773)	0	(765,939)	834
<b>TOTAL EXPENDITURES</b>	<u>38,619,413</u>	<u>20,204,899</u>	<u>38,665,443</u>	<u>46,030</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	3,816,014	4,236,688	3,733,340	(82,674)
<b>D) OTHER FINANCING SOURCES/USES</b>				
Interfund Transfer In	395,074	0	453,074	58,000
Interfund Transfer Out	50,640	0	45,413	(5,227)
Contributions	(2,541,764)	0	(2,637,361)	(95,597)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>(2,197,330)</u>	<u>0</u>	<u>(2,229,700)</u>	<u>(32,370)</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	1,618,684	4,236,688	1,503,640	(115,044)

**NEWARK UNIFIED SCHOOL DISTRICT  
GENERAL FUND WITHOUT SPECIAL EDUCATION AND CATEGORICAL PROGRAMS  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
F) BEGINNING FUND BALANCE	1,954,542		1,954,542	0
G) ENDING FUND BALANCE	3,573,226		3,458,182	(115,044)
H) COMPONENTS OF ENDING FUND BALANCE				
a) Reserve for:				
Revolving Cash	25,000		25,000	0
Stores Inventory/Prepayment	75,525		75,525	0
b) Designated Amounts for:				
Economic Uncertainties	534,592		535,633	1,041
Other Designations				
BTSA-State Cluster Consultant	0		0	0
Advance Placement	9,500		0	(9,500)
Standardized Testing and Reporting (STAR)	2,777		0	(2,777)
CA English Language Dev Test (CELDT)	1,698		0	(1,698)
Flexibility Block Grant (Program 138)	39,911		0	(39,911)
TCBG - BTSA-EBBIC	270,194		0	(270,194)
TCBG - BTSA Cluster Region Director	2,651		0	(2,651)
TCBG - BTSA-NUSD	60,038		0	(60,038)
Deferred Maintenance	262,331		109,571	(152,760)
Repayment to Fund 17	300,516		300,516	0
NTA Salary Increase at 0.0869%	0		23,823	23,823
c) Undesignated Amount	1,988,493		2,388,115	399,621

GENERAL FUND

SPECIAL EDUCATION

**NEWARK UNIFIED SCHOOL DISTRICT  
SUMMARY OF SPECIAL EDUCATION PROGRAMS  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
<b>A) REVENUES</b>				
Revenue Limit Sources	1,122,933	85,616	1,102,752	(20,181)
Federal Revenues	1,530,867	0	1,524,038	(6,829)
Other State Revenues	393,892	188,830	394,050	158
Local Revenues	3,092,707	888,389	3,009,500	(83,207)
<b>TOTAL REVENUES</b>	<u>6,140,399</u>	<u>1,162,836</u>	<u>6,030,340</u>	<u>(110,059)</u>
<b>B) EXPENDITURES</b>				
Certificated Salaries	3,840,949	1,951,032	3,850,640	9,691
Classified Salaries	1,540,168	765,396	1,527,315	(12,853)
Employee Benefits	1,376,020	656,247	1,373,385	(2,635)
Books and Supplies	270,158	124,814	267,679	(2,479)
Services and Operating Expenses	1,308,367	328,381	1,301,630	(6,737)
Capital Outlay	0	0	0	0
Other Outgo	1,757	1,747	1,757	0
Direct Support/Indirect Costs	407,744	0	408,295	551
<b>TOTAL EXPENDITURES</b>	<u>8,745,163</u>	<u>3,827,617</u>	<u>8,730,701</u>	<u>(14,462)</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	(2,604,764)	(2,664,782)	(2,700,361)	(95,597)
<b>D) OTHER FINANCING SOURCES/USES</b>				
Interfund Transfer In	0	0	0	0
Interfund Transfer Out	0	0	0	0
Contributions	2,604,764	0	2,700,361	95,597
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>2,604,764</u>	<u>0</u>	<u>2,700,361</u>	<u>95,597</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	0	(2,664,782)	0	0
<b>F) BEGINNING FUND BALANCE</b>	0		0	0
<b>G) ENDING FUND BALANCE</b>	0		0	0

**NEWARK UNIFIED SCHOOL DISTRICT  
DETAILS OF SPECIAL EDUCATION REVENUES  
2010/11 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
<b>A) REVENUE LIMIT SOURCES</b>				
Revenue Limit Transfer	920,067	0	902,371	(17,696)
Property Tax Transfer	202,866	85,616	200,381	(2,485)
<b>TOTAL REVENUE LIMIT SOURCES</b>	<u>1,122,933</u>	<u>85,616</u>	<u>1,102,752</u>	<u>(20,181)</u>
<b>B) FEDERAL REVENUES</b>				
Basic Local Assistance Entitlement	1,021,308	0	1,013,057	(8,251)
Special Ed: IDEA BasIS	36,349	0	36,947	598
Special Ed: ARRA Basic Local Assistance	276,055	0	276,055	0
Special Ed: ARRA SELocPriv	4,065	0	4,065	0
Preschool Grant	55,616	0	55,727	111
Special Ed: ARRA Preschool Grant	8,700	0	8,700	0
Preschool Local Entitlement	94,187	0	94,900	713
Special Ed: ARRA Preschool Local Entitlement	34,232	0	34,232	0
Preschool Staff Development	355	0	355	0
<b>TOTAL FEDERAL REVENUES</b>	<u>1,530,867</u>	<u>0</u>	<u>1,524,038</u>	<u>(6,829)</u>
<b>C) STATE REVENUES</b>				
Special Education: Mental Health	34,299	30,981	34,424	125
Workability	30,825	7,147	30,825	0
Low Incidence	1,242	337	1,281	39
Local Staff Development	2,594	895	2,588	(6)
Transportation: Home to School	90,206	41,496	90,206	0
Transportation: Special Education	234,726	107,974	234,726	0
<b>TOTAL STATE REVENUES</b>	<u>393,892</u>	<u>188,830</u>	<u>394,050</u>	<u>158</u>
<b>D) LOCAL REVENUES</b>				
Special Education Apportionment	3,055,722	886,160	2,972,515	(83,207)
Miscellaneous Local Donation-SELPA Administration	36,985	2,229	36,985	0
<b>TOTAL LOCAL REVENUES</b>	<u>3,092,707</u>	<u>888,389</u>	<u>3,009,500</u>	<u>(83,207)</u>
<b>TOTAL SPECIAL EDUCATION PROGRAM REVENUES</b>	<u>6,140,399</u>	<u>1,162,836</u>	<u>6,030,340</u>	<u>(110,059)</u>

GENERAL FUND

CATEGORICAL PROGRAMS

**NEWARK UNIFIED SCHOOL DISTRICT  
SUMMARY OF CATEGORICAL PROGRAMS  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
<b>A) REVENUES</b>				
Revenue Limit Sources	0	0	0	0
Federal Revenues	3,669,972	2,094,029	3,669,322	(650)
Other State Revenues	1,605,672	674,395	1,582,285	(23,387)
Local Revenues	681,319	266,336	783,107	101,788
<b>TOTAL REVENUES</b>	<u>5,956,963</u>	<u>3,034,760</u>	<u>6,034,714</u>	<u>77,751</u>
<b>B) EXPENDITURES</b>				
Certificated Salaries	2,377,761	749,369	2,562,430	184,669
Classified Salaries	444,258	167,480	449,288	5,030
Employee Benefits	462,600	158,544	498,649	36,049
Books and Supplies	1,882,010	335,972	1,622,372	(259,638)
Services and Operating Expenses	653,560	239,783	765,967	112,407
Capital Outlay	0	0	0	0
Other Outgo	6,682	357	6,682	0
Direct Support/Indirect Costs	216,080	0	215,314	(766)
<b>TOTAL EXPENDITURES</b>	<u>6,042,951</u>	<u>1,651,504</u>	<u>6,120,702</u>	<u>77,751</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	(85,988)	1,383,256	(85,988)	0
<b>D) OTHER FINANCING SOURCES/USES</b>				
Interfund Transfer In	0	0	0	0
Interfund Transfer Out	0	0	0	0
Contributions	(63,000)	0	(63,000)	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>(63,000)</u>	<u>0</u>	<u>(63,000)</u>	<u>0</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	(148,988)	1,383,256	(148,988)	0
<b>F) BEGINNING FUND BALANCE</b>	1,470,795		1,470,795	0
<b>G) ENDING FUND BALANCE</b>	1,321,808		1,321,808	0
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>				
a) Reserve for:				
Revolving Cash/Stores	0		0	0
b) Designated Amounts	1,321,808		1,321,808	0
c) Undesignated Amount	0		0	0

**NEWARK UNIFIED SCHOOL DISTRICT  
DETAILS OF CATEGORICAL PROGRAM REVENUES  
2010/11 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
<b>A) FEDERAL REVENUES</b>				
Title I: Basic Grants Low Income	1,275,578	468,174	1,279,242	3,664
ARRA Title I, Part A, Basic Grants Low Income	368,135	124,895	368,135	0
Education Jobs Fund	1,321,808	1,189,627	1,321,808	0
Vocational Programs (Carl Perkins Act)	37,875	1,279	37,875	0
Title IV: Drug Free Schools	4,816	4,810	4,810	(6)
Title II: Part A Teacher Quality	303,751	80,479	294,110	(9,641)
Title II: Part A Principal Training	3,594	33	3,594	0
Title II: Part D Enhancing Education Through Technology	6,758	1,796	4,827	(1,931)
Title III: Limited English Proficiency	327,741	202,734	334,718	6,977
Medi-Cal Billing Option	19,916	20,203	20,203	287
Other Federal Revenue	0	0	0	0
<b>TOTAL FEDERAL REVENUES</b>	<b>3,669,972</b>	<b>2,094,029</b>	<b>3,669,322</b>	<b>(650)</b>
<b>B) STATE REVENUES</b>				
After School Learning & Safe Neighborhood (NEST)	300,150	195,098	300,150	0
English Language Acquisition Program (ELAP)	0	0	0	0
Lottery: Instructional Materials	129,343	7,147	129,343	0
Tobacco-Use Prevention Education Grade 4-8 (TUPE 4-8)	1,127	1,127	1,127	0
Economic Impact Aid (EIA) - LEP	1,076,806	454,953	1,051,799	(25,007)
Partnership Academies Program	98,246	16,070	99,866	1,620
<b>TOTAL STATE REVENUES</b>	<b>1,605,672</b>	<b>674,395</b>	<b>1,582,285</b>	<b>(23,387)</b>
<b>C) LOCAL REVENUES</b>				
BTSA Local	18,569	41,425	41,425	22,856
BTSA Induction Consultant	65,875	69,710	69,710	3,835
Career and Counseling Center	30,478	0	30,478	0
Newark Education Foundation - Music Donation	22,917	22,917	22,917	0
Educator-on-Loan	184,746	0	184,746	0
Library Donation/Fundraising	6,273	9,606	9,606	3,333
Kaiser Community Benefit Strategic Grant	87	87	87	0
Educational Technology K-12 Voucher (Microsoft Settlement)	105,165	0	105,165	0
Kaiser Initiative Grant	4,248	4,248	4,248	0
Puente Program	3,276	3,276	43,276	40,000
Bay Science	47,592	1,211	47,592	0
Kaiser - School Health Services	55,000	0	55,000	0
Mental Health Services - PEI	55,049	0	55,049	0
Miscellaneous Local Donation	82,044	113,857	113,808	31,764
<b>TOTAL LOCAL REVENUES</b>	<b>681,319</b>	<b>266,336</b>	<b>783,107</b>	<b>101,788</b>
<b>TOTAL CATEGORICAL PROGRAM REVENUES</b>	<b>5,956,963</b>	<b>3,034,760</b>	<b>6,034,714</b>	<b>77,751</b>



GENERAL FUND

MULTI-YEAR PROJECTIONS

**NEWARK UNIFIED SCHOOL DISTRICT  
ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS**

The following assumptions were made in developing the Multi-Year Projections. The purpose is to determine if the district will be able to meet its commitment for the current year and the subsequent two years.

**REVENUES:**

- a) Enrollment for 2010/11 is 6,654 as per preliminary California Longitudinal Pupil Achievement Data System (CALPADS) count. This is a decrease of 132 pupils from projection. The district is also projecting a decline in enrollment in 2011/12 and 2012/13. Projected enrollment for 2011/12 and 2012/13 are 6,523 and 6,405 respectively.
- b) Average Daily Attendance (ADA) for 2010/11 is currently projected at 6,345. This is equivalent to 95.35% of 2009/10 attendance rate. Due to declining enrollment, the state allows districts to utilize prior year ADA for calculating Revenue Limit income. The district's prior year ADA is 6,596 and the Base Revenue Limit per ADA without the Deficit for 2010/11 is \$6,362.91.
- c) Revenue Limit income for the year 2011/12 and 2012/13 is based on a projected ADA of 6,220 and 6,107 respectively. This is also equivalent to 95.35% attendance rate.
- d) The Statutory COLA for 2010/11 is -0.39% (no change from prior projection) with Revenue Limit Deficit of 17.963% (previously projected at 18.355%) per the State Adopted Budget.
- e) The Recommended Unfunded Planning COLA is 1.67% (previously projected at 0%) for 2011/12 and 1.80% (previously projected at 1.90%) for 2012/13, with Revenue Limit Deficit of 19.608% for 2011/12 and 2012/13 (previously projected at 17.963% for both years).
- f) The Ongoing Deficit of 3.85% to be applied to the Undeficit Revenue Limit was eliminated per the State Adopted Budget.
- g) Federal Categorical Program revenues are projected without COLA for the 2 subsequent years. The net decrease in the Federal Categorical Program in 2011/12 is due to the elimination of carryover of unspent funds from prior year i.e. Title I, ARRA Title I, Special Education ARRA funds and Title III LEP, and the One-Time Education Jobs funding.
- h) Majority of State Categorical Program revenues are projected with COLA of 0% in 2011/12 and 1.80% (previously projected at 1.90%) in 2012/13. The net decrease in State Categorical Program in 2011/12 is due to the elimination of Mandated Cost revenue projection and adjustment to K-3 Class Size Reduction revenue projection due to declining enrollment. In addition, the flexibility provision of using funds for any educational purpose is proposed to be extended by two years - until 2014/15 (previously 2012/13).

- i) The increase in State Revenues in 2012/13 is due to the restoration of K-3 Class Size Reduction to its original program. The Governor proposes to extend the flexibility by two years beyond the current expiration date of June 30, 2012. However, class size needs to be negotiated.
- j) Special Education (Hughes Bill) Mandated Cost Claim Settlement is projected in the amount of \$101,143 in 2011/12. This amount is projected to be received through 2016/17.
- k) Special Education funding under AB602 is projected with a COLA of 0% for 2011/12 and 1.80% (previously projected at 1.90%) for 2012/13.
- l) Miscellaneous local revenues are projected to decrease for 2011/12 due to the elimination of carryover of unspent funds from prior year and due to the current economic condition.
- m) The Board of Education approved Resolution No. 1774 at the February 3, 2009 Board Meeting for designating available fund balance from other funds to be available for transfer, if needed, in support of Fund 01 – General Fund ending fund balance and statutory reserves for economic uncertainty. The transfer from Fund 17 is to be paid back from future General Fund budgets.
- n) Interfund Transfer-In to the General Fund is projected at \$453,074 for the budget year to address the following:

	2010/11	2011/12	2012/13
Child Care repayment of prior year contribution	\$0	\$0	\$0
Balance budget from Fund 17	\$395,074	\$0	\$0
Conduct a Qualified Special Tax Community Survey from Fund 40	\$58,000	\$0	\$0
Total	\$453,074	\$0	\$0

\*These amounts will change after closing the 2010/11 books.

#### **EXPENDITURES:**

- a) Salaries and mandatory benefits have been increased for Step and Column changes.
- b) Salaries and mandatory benefits increase of 0% for 2011/12 and 1.8085% for 2012/13 are projected for Newark Teacher's Association (NTA).
- c) Based on the agreement with Newark Teacher's Association (NTA), three (3) staff development days will be reduced in 2010/11 and 2011/12 only. This is equivalent to a reduction of 3 days in salaries and mandatory benefits. This is projected to be restored in 2012/13 along with the five (5) instructional days

and class size limits, which is part of the April 27, 2010 Board approved budget modifications/reduction beginning in 2010/11.

- d) Salaries and mandatory benefits increase of 0% for 2011/12 and 1.80% for 2012/13 are projected for California School Employees Association (CSEA).
- e) Based on the agreement with California School Employees Association (CSEA), one (1) staff development day and five (5) instructional days for 10, 10.5 and 11 month employees, and two (2) work days will be reduced in 2010/11 only. This is equivalent to a reduction of 6 days for less than 12 month employees, and a reduction of 2 days for 12 month employees in salaries and mandatory benefits. This is projected to be restored in 2011/12.
- f) There are no projections for any salary or health benefit increases for Newark Management Association in 2011/12 and 2012/13.
- g) Based on projected enrollment, certificated salaries in 2011/12 and 2012/13 have been reduced by 4 FTE and 3 FTE respectively due to a projected decline of 131 pupils in 2011/12 and 118 pupils in 2012/13.
- h) K-3 Class Size Reduction program is restored to its original program in 2012/13, increasing the certificated FTE by 28.
- i) The cost of 1% of General Fund salaries and benefits is \$411,957 (NTA \$274,143, CSEA \$72,839, NEWMA \$64,975).
- j) Books and Supplies are projected to decrease in 2011/12 due to the elimination of carryover of unspent funds from prior year. Projected increase in 2012/13 is due to the COLA applied to the state flexible categorical programs.
- k) Utility costs are projected to increase by approximately 3.5% per year for 2011/12 and 2012/13.
- l) The net decrease for Other Outgo in 2010/11 and 2011/12 is due to capital lease contracts ending in 2010/11. However, the increase in 2012/13 is the COLA applied to ROC/P funds, which is transferred to Mission Valley ROP.
- m) Indirect Cost is projected to be 5.52% for 2011/12 and 2012/13.
- n) The Deferred Maintenance match flexibility is proposed to be extended by two years – until 2014/15 (previously 2012/13).
- o) Other Financing Uses of \$45,413 in 2010/11 is the transfer to Fund 12 - Child Care to balance its budget. It is then eliminated in the subsequent years.
- p) The Board of Education approved at the April 27, May 4 and May 11, 2010 Board Meetings budget modifications/reductions totaling \$5.5M effective 2010/11.

- q) The Board of Education understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years. The district has developed a Fiscal Recovery Plan to address the reduction in funding from the State of California. The purpose of the plan is to outline the existing conditions and the opportunities the district has to align its budget with the change in fiscal resources that are available. The Fiscal Recovery Plan with, with budget modifications/reductions totaling \$1.7M for 2010/11, \$3.7M for 2011/12 and \$3M for 2012/13, was board approved on December 7, 2010 and is incorporated in the submission of the 2010/11 Second Interim Report.

COLA is projected using the Dartboard provided by School Services of California for the Governor's 2011/12 Budget Proposal.

**NEWARK UNIFIED SCHOOL DISTRICT  
GENERAL FUND-COMBINED  
MULTI-YEAR PROJECTION  
2010/11 SECOND INTERIM REPORT**

	Unaudited Actuals 2009/10	Proposed Budget 2010/11	Projected Budget 2011/12	Projected Budget 2012/13
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
Revenue Limit Sources	34,479,998	35,029,797	33,552,683	33,453,384
Federal Revenues	4,940,579	5,273,360	2,542,891	2,542,891
Other State Revenues	9,530,037	9,789,478	9,565,799	10,648,537
Other Local Revenues	4,336,337	4,371,202	3,974,192	4,031,447
Other Financing Sources	30,000	453,074	0	0
Contributions	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>53,316,951</b>	<b>54,916,911</b>	<b>49,635,565</b>	<b>50,676,259</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
<u>Certificated Salaries</u>				
Base Salaries	30,231,574	27,777,991	27,777,991	26,923,495
Step & Column Adjustments	0	0	401,820	449,938
Cost of Living Adjustments	0	0	0	496,355
Other Adjustments	0	0	(1,256,316)	2,872,602
Total Certificated Salaries	30,231,574	27,777,991	26,923,495	30,742,390
<u>Classified Salaries</u>				
Base Salaries	8,748,325	8,314,333	8,314,333	8,099,159
Step & Column Adjustments	0	0	119,692	116,944
Cost of Living Adjustments	0	0	0	107,579
Other Adjustments	0	0	(334,866)	(302,912)
Total Classified Salaries	8,748,325	8,314,333	8,099,159	8,020,770
Employee Benefits	7,810,946	7,815,954	7,632,482	8,170,744
Books & Supplies	2,360,583	2,661,752	1,179,798	1,230,696
Services & Other Operating Expenses	5,016,494	5,863,480	4,618,923	4,233,707
Capital Outlay	0	0	0	0
Other Outgo	1,789,942	1,225,666	1,043,271	1,057,867
Direct Support/Indirect Costs	(148,416)	(142,330)	(107,241)	(107,241)
Other Financing Uses	322,418	45,413	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>56,131,867</b>	<b>53,562,259</b>	<b>49,389,887</b>	<b>53,348,933</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(2,814,915)</b>	<b>1,354,652</b>	<b>245,679</b>	<b>(2,672,673)</b>
<b>BEGINNING FUND BALANCE</b>	<b>6,240,253</b>	<b>3,425,338</b>	<b>4,779,990</b>	<b>5,025,669</b>
<b>ENDING FUND BALANCE</b>	<b>3,425,338</b>	<b>4,779,990</b>	<b>5,025,669</b>	<b>2,352,995</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
Revolving Cash	25,000	25,000	25,000	25,000
Stores Inventory/Prepayment	75,525	75,525	75,525	75,525
Legally Restricted Ending Balance	0	0	0	0
Designated for Economic Uncertainties	561,320	535,633	1,481,697	1,600,468
Other Designation	2,763,493	1,755,718	457,733	457,733
Undesignated Fund Balance	0	2,388,115	2,985,714	194,269

**NEWARK UNIFIED SCHOOL DISTRICT  
GENERAL FUND-UNRESTRICTED  
MULTI-YEAR PROJECTION  
2010/11 SECOND INTERIM REPORT**

	Unaudited Actuals 2009/10	Proposed Budget 2010/11	Projected Budget 2011/12	Projected Budget 2012/13
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
Revenue Limit Sources	32,814,815	33,467,429	32,270,572	32,399,591
Federal Revenues	111,868	80,000	80,000	80,000
Other State Revenues	7,525,151	7,800,965	7,607,539	8,655,028
Other Local Revenues	809,849	578,595	469,025	472,775
Other Financing Sources	30,000	453,074	0	0
Contributions	(3,206,944)	(4,075,810)	(4,324,496)	(4,657,909)
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>38,084,740</b>	<b>38,304,253</b>	<b>36,102,640</b>	<b>36,949,485</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
<u>Certificated Salaries</u>				
Base Salaries	22,088,592	20,650,182	20,650,182	19,720,623
Step & Column Adjustments		0	295,374	349,684
Cost of Living Adjustments		0	0	396,988
Other Adjustments		0	(1,224,933)	3,391,861
Total Certificated Salaries	22,088,592	20,650,182	19,720,623	23,859,156
<u>Classified Salaries</u>				
Base Salaries	5,955,076	5,694,232	5,694,232	5,077,241
Step & Column Adjustments		0	75,033	76,159
Cost of Living Adjustments		0	0	70,102
Other Adjustments		0	(692,024)	0
Total Classified Salaries	5,955,076	5,694,232	5,077,241	5,223,502
Employee Benefits	5,491,001	5,580,057	5,279,118	5,921,599
Books & Supplies	1,023,401	718,807	639,580	690,478
Services & Other Operating Expenses	3,278,539	3,714,054	3,437,438	3,503,506
Capital Outlay	0	0	0	0
Other Outgo	1,771,038	1,212,539	1,030,144	1,044,740
Direct Support/Indirect Costs	(846,555)	(814,671)	(648,991)	(620,822)
Other Financing Uses	322,418	45,413	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>39,083,510</b>	<b>36,800,613</b>	<b>34,535,153</b>	<b>39,622,159</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(998,770)</b>	<b>1,503,640</b>	<b>1,567,487</b>	<b>(2,672,674)</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,953,312</b>	<b>1,954,542</b>	<b>3,458,182</b>	<b>5,025,669</b>
<b>ENDING FUND BALANCE</b>	<b>1,954,542</b>	<b>3,458,182</b>	<b>5,025,669</b>	<b>2,352,995</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
Revolving Cash	25,000	25,000	25,000	25,000
Stores Inventory/Prepayment	75,525	75,525	75,525	75,525
Legally Restricted Ending Balance	0	0	0	0
Designated for Economic Uncertainties	561,320	535,633	1,481,697	1,600,468
Other Designation	1,292,698	433,910	457,733	457,733
Undesignated Fund Balance	0	2,388,115	2,985,715	194,270

**NEWARK UNIFIED SCHOOL DISTRICT  
GENERAL FUND-RESTRICTED  
MULTI-YEAR PROJECTION  
2010/11 SECOND INTERIM REPORT**

	Unaudited Actuals 2009/10	Proposed Budget 2010/11	Projected Budget 2011/12	Projected Budget 2012/13
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
Revenue Limit Sources	1,665,183	1,562,368	1,282,111	1,053,793
Federal Revenues	4,828,711	5,193,360	2,462,891	2,462,891
Other State Revenues	2,004,886	1,988,513	1,958,260	1,993,509
Other Local Revenues	3,526,488	3,792,607	3,505,167	3,558,672
Other Financing Sources	0	0	0	0
Contributions	3,206,944	4,075,810	4,324,496	4,657,909
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>15,232,211</b>	<b>16,612,658</b>	<b>13,532,925</b>	<b>13,726,774</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
<u>Certificated Salaries</u>				
Base Salaries	8,142,982	7,127,809	7,127,809	7,202,872
Step & Column Adjustments		0	106,446	100,254
Cost of Living Adjustments		0	0	99,367
Other Adjustments		0	(31,383)	(519,259)
Total Certificated Salaries	8,142,982	7,127,809	7,202,872	6,883,234
<u>Classified Salaries</u>				
Base Salaries	2,793,249	2,620,101	2,620,101	3,021,918
Step & Column Adjustments		0	44,659	40,785
Cost of Living Adjustments		0	0	37,477
Other Adjustments		0	357,158	(302,912)
Total Classified Salaries	2,793,249	2,620,101	3,021,918	2,797,268
Employee Benefits	2,319,944	2,235,897	2,353,364	2,249,145
Books & Supplies	1,337,182	1,942,945	540,218	540,218
Services & Other Operating Expenses	1,737,955	2,149,426	1,181,485	730,201
Capital Outlay	0	0	0	0
Other Outgo	18,903	13,127	13,127	13,127
Direct Support/Indirect Costs	698,139	672,341	541,750	513,581
Other Financing Uses	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>17,048,357</b>	<b>16,761,646</b>	<b>14,854,734</b>	<b>13,726,774</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(1,816,145)</b>	<b>(148,988)</b>	<b>(1,321,808)</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>	<b>3,286,941</b>	<b>1,470,795</b>	<b>1,321,808</b>	<b>(0)</b>
<b>ENDING FUND BALANCE</b>	<b>1,470,795</b>	<b>1,321,808</b>	<b>(0)</b>	<b>(0)</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
Revolving Cash	0	0	0	0
Stores Inventory/Prepayment	0	0	0	0
Legally Restricted Ending Balance	0	0	0	0
Designated for Economic Uncertainties	0	0	0	0
Other Designation	1,470,795	1,321,808	0	0
Undesignated Fund Balance	(0)	0	(0)	(0)



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# SPECIAL PURPOSE FUNDS

**NEWARK UNIFIED SCHOOL DISTRICT  
ADULT EDUCATION FUND (FUND 11)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
<b>A) REVENUES</b>				
Revenue Limit Sources	0	0	0	0
Federal Revenues	39,702	9,300	39,702	0
Other State Revenues	0	0	0	0
Local Revenues	55,261	34,961	55,261	0
<b>TOTAL REVENUES</b>	<u>94,963</u>	<u>44,261</u>	<u>94,963</u>	<u>0</u>
<b>B) EXPENDITURES</b>				
Certificated Salaries	89,788	32,778	88,999	(789)
Classified Salaries	67,844	29,601	48,517	(19,327)
Employee Benefits	44,849	18,551	36,817	(8,032)
Books and Supplies	7,705	456	7,705	0
Services and Operating Expenses	74,246	3,460	102,394	28,148
Capital Outlay	0	0	0	0
Other Outgo	0	0	0	0
Direct Support/Indirect Costs	10,449	0	10,449	0
<b>TOTAL EXPENDITURES</b>	<u>294,881</u>	<u>84,847</u>	<u>294,881</u>	<u>0</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	(199,918)	(40,586)	(199,918)	0
<b>D) OTHER FINANCING SOURCES/USES</b>				
Interfund Transfer In	0	0	0	0
Interfund Transfer Out	0	0	0	0
Contributions	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	(199,918)	(40,586)	(199,918)	0
<b>F) BEGINNING FUND BALANCE</b>	199,918		199,918	0
<b>G) ENDING FUND BALANCE</b>	0		0	0

Expenditure categories are adjusted to reflect the projection for the year.

**NEWARK UNIFIED SCHOOL DISTRICT  
CHILD DEVELOPMENT FUND (FUND 12)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
<b>A) REVENUES</b>				
Revenue Limit Sources	0	0	0	0
Federal Revenues	6,798	0	0	(6,798)
Other State Revenues	0	0	0	0
Local Revenues	672,179	355,990	672,159	(20)
<b>TOTAL REVENUES</b>	<u>678,977</u>	<u>355,990</u>	<u>672,159</u>	<u>(6,818)</u>
<b>B) EXPENDITURES</b>				
Certificated Salaries	62,490	36,452	62,490	0
Classified Salaries	410,652	230,219	409,667	(985)
Employee Benefits	206,285	106,144	203,260	(3,025)
Books and Supplies	4,338	1,664	3,798	(540)
Services and Operating Expenses	44,711	3,738	37,845	(6,866)
Capital Outlay	0	0	0	0
Other Outgo	0	0	0	0
Direct Support/Indirect Costs	40,141	0	39,512	(629)
<b>TOTAL EXPENDITURES</b>	<u>768,617</u>	<u>378,218</u>	<u>756,572</u>	<u>(12,045)</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	(89,640)	(22,227)	(84,413)	5,227
<b>D) OTHER FINANCING SOURCES/USES</b>				
Interfund Transfer In	50,640	0	45,413	(5,227)
Interfund Transfer Out	0	0	0	0
Contributions	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>50,640</u>	<u>0</u>	<u>45,413</u>	<u>(5,227)</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	(39,000)	(22,227)	(39,000)	0
<b>F) BEGINNING FUND BALANCE</b>	39,000		39,000	0
<b>G) ENDING FUND BALANCE</b>	0		0	0

Revenue and Expenditure categories are adjusted to reflect the projection for the year.

**NEWARK UNIFIED SCHOOL DISTRICT  
CAFETERIA FUND (FUND 13)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
<b>A) REVENUES</b>				
Revenue Limit Sources	0	0	0	0
Federal Revenues	1,462,267	562,857	1,462,267	0
Other State Revenues	114,560	49,377	114,560	0
Local Revenues	556,459	319,624	556,929	470
<b>TOTAL REVENUES</b>	<u>2,133,286</u>	<u>931,858</u>	<u>2,133,756</u>	<u>470</u>
<b>B) EXPENDITURES</b>				
Certificated Salaries	0	0	0	0
Classified Salaries	869,549	442,465	866,040	(3,509)
Employee Benefits	356,483	169,695	359,992	3,509
Books and Supplies	792,168	410,238	786,845	(5,323)
Services and Operating Expenses	65,180	46,829	70,503	5,323
Capital Outlay	0	0	0	0
Other Outgo	0	0	0	0
Direct Support/Indirect Costs	92,369	0	92,369	0
<b>TOTAL EXPENDITURES</b>	<u>2,175,749</u>	<u>1,069,229</u>	<u>2,175,749</u>	<u>0</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	(42,463)	(137,371)	(41,993)	470
<b>D) OTHER FINANCING SOURCES/USES</b>				
Interfund Transfer In	0	0	0	0
Interfund Transfer Out	0	0	0	0
Contributions	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	(42,463)	(137,371)	(41,993)	470
<b>F) BEGINNING FUND BALANCE</b>	598,695		598,695	0
<b>G) ENDING FUND BALANCE</b>	556,232		556,702	470
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>				
a) Reserve for:				
Revolving Cash/Stores	15,133		15,133	0
b) Designated Amounts	0		0	0
c) Undesignated Amount	541,098		541,568	470

Revenue and Expenditure categories are adjusted to reflect the projection for the year.

**NEWARK UNIFIED SCHOOL DISTRICT  
DEFERRED MAINTENANCE FUND (FUND 14)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
<b>A) REVENUES</b>				
Revenue Limit Sources	0	0	0	0
Federal Revenues	0	0	0	0
Other State Revenues	0	0	0	0
Local Revenues	899	136	298	(601)
<b>TOTAL REVENUES</b>	<u>899</u>	<u>136</u>	<u>298</u>	<u>(601)</u>
<b>B) EXPENDITURES</b>				
Certificated Salaries	0	0	0	0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	0	0	0	0
Services and Operating Expenses	76,962	42,627	76,962	0
Capital Outlay	0	0	0	0
Other Outgo	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>76,962</u>	<u>42,627</u>	<u>76,962</u>	<u>0</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	(76,063)	(42,491)	(76,664)	(601)
<b>D) OTHER FINANCING SOURCES/USES</b>				
Interfund Transfer In	0	0	0	0
Interfund Transfer Out	0	0	0	0
Contributions	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	(76,063)	(42,491)	(76,664)	(601)
<b>F) BEGINNING FUND BALANCE</b>	76,664		76,664	0
<b>G) ENDING FUND BALANCE</b>	601		0	(601)

Local Revenue decreased due to interest projection.

**NEWARK UNIFIED SCHOOL DISTRICT  
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY (FUND 17)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
<b>A) REVENUES</b>				
Revenue Limit Sources	0	0	0	0
Federal Revenues	0	0	0	0
Other State Revenues	0	0	0	0
Local Revenues	1,959	1,142	5,103	3,144
<b>TOTAL REVENUES</b>	<u>1,959</u>	<u>1,142</u>	<u>5,103</u>	<u>3,144</u>
<b>B) EXPENDITURES</b>				
Certificated Salaries	0	0	0	0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	0	0	0	0
Services and Operating Expenses	0	0	0	0
Capital Outlay	0	0	0	0
Other Outgo	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	1,959	1,142	5,103	3,144
<b>D) OTHER FINANCING SOURCES/USES</b>				
Interfund Transfer In	0	0	0	0
Interfund Transfer Out	395,074	0	395,074	0
Contributions	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>(395,074)</u>	<u>0</u>	<u>(395,074)</u>	<u>0</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	(393,115)	1,142	(389,971)	3,144
<b>F) BEGINNING FUND BALANCE</b>	1,395,135		1,395,135	0
<b>G) ENDING FUND BALANCE</b>	1,002,020		1,005,164	3,144

Local Revenue increased due to interest projection.

**NEWARK UNIFIED SCHOOL DISTRICT  
BUILDING FUND (FUND 21)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
<b>A) REVENUES</b>				
Revenue Limit Sources	0	0	0	0
Federal Revenues	0	0	0	0
Other State Revenues	0	0	0	0
Local Revenues	3,559	1,750	3,249	(310)
<b>TOTAL REVENUES</b>	<u>3,559</u>	<u>1,750</u>	<u>3,249</u>	<u>(310)</u>
<b>B) EXPENDITURES</b>				
Certificated Salaries	0	0	0	0
Classified Salaries	11,080	5,540	11,080	0
Employee Benefits	2,771	1,357	2,771	0
Books and Supplies	0	0	0	0
Services and Operating Expenses	10,000	0	142,055	132,055
Capital Outlay	287,037	63,398	419,037	132,000
Other Outgo	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>310,888</u>	<u>70,294</u>	<u>574,943</u>	<u>264,055</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	(307,329)	(68,544)	(571,694)	(264,365)
<b>D) OTHER FINANCING SOURCES/USES</b>				
Interfund Transfer In	0	0	0	0
Interfund Transfer Out	0	0	0	0
Contributions	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	(307,329)	(68,544)	(571,694)	(264,365)
<b>F) BEGINNING FUND BALANCE</b>	775,575		775,575	0
<b>G) ENDING FUND BALANCE</b>	468,246		203,881	(264,365)

Local Revenues are adjusted to reflect the projection for the year. Expenditure categories have been adjusted for MacGregor School Clock and Paging System, and Tier I and Tier II Maintenance Projects.



**NEWARK UNIFIED SCHOOL DISTRICT  
CAPITAL FACILITIES FUND (FUND 25)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
<b>A) REVENUES</b>				
Revenue Limit Sources	0	0	0	0
Federal Revenues	0	0	0	0
Other State Revenues	0	0	0	0
Local Revenues	10,955	5,507	10,955	0
<b>TOTAL REVENUES</b>	<u>10,955</u>	<u>5,507</u>	<u>10,955</u>	<u>0</u>
<b>B) EXPENDITURES</b>				
Certificated Salaries	0	0	0	0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	0	0	0	0
Services and Operating Expenses	240	0	240	0
Capital Outlay	0	0	0	0
Other Outgo	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>240</u>	<u>0</u>	<u>240</u>	<u>0</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	10,715	5,507	10,715	0
<b>D) OTHER FINANCING SOURCES/USES</b>				
Interfund Transfer In	0	0	0	0
Interfund Transfer Out	0	0	0	0
Contributions	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	10,715	5,507	10,715	0
<b>F) BEGINNING FUND BALANCE</b>	595,960		595,960	0
<b>G) ENDING FUND BALANCE</b>	606,675		606,675	0

**NEWARK UNIFIED SCHOOL DISTRICT  
SPECIAL RESERVE FUND FOR CAPITAL PROJECTS (FUND 40)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
<b>A) REVENUES</b>				
Revenue Limit Sources	0	0	0	0
Federal Revenues	0	0	0	0
Other State Revenues	0	0	0	0
Local Revenues	2,878	1,519	2,133	(745)
<b>TOTAL REVENUES</b>	<u>2,878</u>	<u>1,519</u>	<u>2,133</u>	<u>(745)</u>
<b>B) EXPENDITURES</b>				
Certificated Salaries	0	0	0	0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	0	0	0	0
Services and Operating Expenses	15,494	0	110,439	94,945
Capital Outlay	89,174	35,073	88,429	(745)
Other Outgo	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>104,668</u>	<u>35,073</u>	<u>198,868</u>	<u>94,200</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	(101,790)	(33,554)	(196,735)	(94,945)
<b>D) OTHER FINANCING SOURCES/USES</b>				
Interfund Transfer In	0	0	0	0
Interfund Transfer Out	0	0	58,000	58,000
Contributions	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>0</u>	<u>0</u>	<u>(58,000)</u>	<u>(58,000)</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	(101,790)	(33,554)	(254,735)	(152,945)
<b>F) BEGINNING FUND BALANCE</b>	254,735		254,735	0
<b>G) ENDING FUND BALANCE</b>	152,945		0	(152,945)

Local Revenues are adjusted to reflect the projection for the year. Expenditure categories have been adjusted for conducting a qualified Special Tax Community Survey, and Tier I and Tier II Maintenance Projects.

**NEWARK UNIFIED SCHOOL DISTRICT  
BOND INTEREST AND REDEMPTION FUND (FUND 51)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
<b>A) REVENUES</b>				
Revenue Limit Sources	0	0	0	0
Federal Revenues	0	0	0	0
Other State Revenues	46,500	0	46,500	0
Local Revenues	4,728,211	2,740,600	4,722,372	(5,839)
<b>TOTAL REVENUES</b>	<u>4,774,711</u>	<u>2,740,600</u>	<u>4,768,872</u>	<u>(5,839)</u>
<b>B) EXPENDITURES</b>				
Certificated Salaries	0	0	0	0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	0	0	0	0
Services and Operating Expenses	0	0	0	0
Capital Outlay	0	0	0	0
Other Outgo	4,890,675	4,064,600	4,893,975	3,300
Direct Support/Indirect Costs	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>4,890,675</u>	<u>4,064,600</u>	<u>4,893,975</u>	<u>3,300</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	(115,964)	(1,324,000)	(125,103)	(9,139)
<b>D) OTHER FINANCING SOURCES/USES</b>				
Interfund Transfer In	0	0	0	0
Interfund Transfer Out	0	0	0	0
Contributions	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	(115,964)	(1,324,000)	(125,103)	(9,139)
<b>F) BEGINNING FUND BALANCE</b>	4,365,339		4,365,339	0
<b>G) ENDING FUND BALANCE</b>	4,249,375		4,240,236	(9,139)

Revenue and Expenditure categories are adjusted to reflect the projection for the year.

**NEWARK UNIFIED SCHOOL DISTRICT  
TAX OVERRIDE FUND (FUND 53)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
<b>A) REVENUES</b>				
Revenue Limit Sources	0	0	0	0
Federal Revenues	0	0	0	0
Other State Revenues	0	0	0	0
Local Revenues	16,646	4,918	17,112	466
<b>TOTAL REVENUES</b>	<u>16,646</u>	<u>4,918</u>	<u>17,112</u>	<u>466</u>
<b>B) EXPENDITURES</b>				
Certificated Salaries	0	0	0	0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	0	0	0	0
Services and Operating Expenses	0	0	0	0
Capital Outlay	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	16,646	4,918	17,112	466
<b>D) OTHER FINANCING SOURCES/USES</b>				
Interfund Transfer In	0	0	0	0
Interfund Transfer Out	0	0	0	0
Contributions	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	16,646	4,918	17,112	466
<b>F) BEGINNING FUND BALANCE</b>	3,595,492		3,595,492	0
<b>G) ENDING FUND BALANCE</b>	3,612,138		3,612,604	466
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>				
a) Designated Amounts for:				
Deferred Maintenance	0		0	0
Professional Development	0		0	0
Concession NMHS Stadium	0		0	0
Compliance - Required	0		0	0
Safety-Student/Staff/Community	0		0	0
Operations and Instructional Support	0		0	0
Facilities - Efficient/Effective/Healthy	0		0	0
Education Programs	0		0	0
Other Designations	0		0	0
b) Undesignated Amount	3,612,138		3,612,604	466

Local Revenue increased due to interest projection.

**NEWARK UNIFIED SCHOOL DISTRICT  
POSTEMPLOYMENT BENEFITS SELF INSURANCE FUND (FUND 67)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
<b>A) REVENUES</b>				
Revenue Limit Sources	0	0	0	0
Federal Revenues	0	0	0	0
Other State Revenues	0	0	0	0
Local Revenues	616,082	351,228	677,382	61,300
<b>TOTAL REVENUES</b>	<u>616,082</u>	<u>351,228</u>	<u>677,382</u>	<u>61,300</u>
<b>B) EXPENDITURES</b>				
Certificated Salaries	0	0	0	0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	0	0	0	0
Services and Operating Expenses	616,082	401,949	677,382	61,300
Capital Outlay	0	0	0	0
Other Outgo	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>616,082</u>	<u>401,949</u>	<u>677,382</u>	<u>61,300</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	0	(50,721)	0	0
<b>D) OTHER FINANCING SOURCES/USES</b>				
Interfund Transfer In	0	0	0	0
Interfund Transfer Out	0	0	0	0
Contributions	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	0	(50,721)	0	0
<b>F) BEGINNING FUND BALANCE</b>	0		0	0
<b>G) ENDING FUND BALANCE</b>	0		0	0

Revenue and Expenditure categories are adjusted to reflect the projection for the year.

**NEWARK UNIFIED SCHOOL DISTRICT  
PROPERTY AND LIABILITY SELF INSURANCE FUND (FUND 68)  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
2010/11 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
<b>A) REVENUES</b>				
Revenue Limit Sources	0	0	0	0
Federal Revenues	0	0	0	0
Other State Revenues	0	0	0	0
Local Revenues	340,361	340,000	340,249	(112)
<b>TOTAL REVENUES</b>	<u>340,361</u>	<u>340,000</u>	<u>340,249</u>	<u>(112)</u>
<b>B) EXPENDITURES</b>				
Certificated Salaries	0	0	0	0
Classified Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Books and Supplies	6,849	5,810	6,849	0
Services and Operating Expenses	340,000	326,133	340,000	0
Capital Outlay	0	0	0	0
Other Outgo	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>346,849</u>	<u>331,943</u>	<u>346,849</u>	<u>0</u>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	(6,488)	8,057	(6,600)	(112)
<b>D) OTHER FINANCING SOURCES/USES</b>				
Interfund Transfer In	0	0	0	0
Interfund Transfer Out	0	0	0	0
Contributions	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	(6,488)	8,057	(6,600)	(112)
<b>F) BEGINNING FUND BALANCE</b>	103,082		103,082	0
<b>G) ENDING FUND BALANCE</b>	96,594		96,482	(112)

Local Revenue decreased due to interest projection.

# STATE REPORTING FORMAT

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

☒ **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: Robert Pascual

Telephone: (510) 818-4116

Title: Director of Fiscal Services

E-mail: rpascual@nUSD.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?	X	
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?	X	
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	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		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	
S8	Labor Agreement Budget Revisions	• 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	

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)
<b>ELEMENTARY</b>						
1. General Education	4,357.38	4,359.38	4,173.04	4,358.73	(0.65)	0%
2. Special Education	127.55	138.46	137.30	138.46	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	2,061.73	2,058.31	1,992.29	2,057.99	(0.32)	0%
4. Special Education	51.34	41.75	41.95	41.75	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
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	6,598.00	6,597.90	6,344.58	6,596.93	(0.97)	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)*						
<b>CLASSES FOR ADULTS</b>						
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)	6,598.00	6,597.90	6,344.58	6,596.93	(0.97)	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
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)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	2.66	2.66	4.00	4.00	1.34	50%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	12.49	12.49	0.44	0.44	(12.05)	-96%
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
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 RLJ)	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.

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	33,263,441.00	35,037,575.00	20,148,009.15	35,029,797.00	(7,778.00)	0.0%
2) Federal Revenue		8100-8299	2,856,489.00	5,280,839.00	2,158,072.62	5,273,360.00	(7,479.00)	-0.1%
3) Other State Revenue		8300-8599	9,758,266.00	9,857,354.00	4,913,805.09	9,789,478.00	(67,876.00)	-0.7%
4) Other Local Revenue		8600-8799	3,958,695.00	4,357,021.00	1,419,295.88	4,371,202.00	14,181.00	0.3%
5) TOTAL, REVENUES			49,836,891.00	54,532,789.00	28,639,182.74	54,463,837.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	27,859,111.00	27,621,029.00	13,955,058.90	27,777,991.00	(156,962.00)	-0.6%
2) Classified Salaries		2000-2999	8,644,527.00	8,456,891.00	4,523,612.49	8,314,333.00	142,558.00	1.7%
3) Employee Benefits		3000-3999	7,799,670.00	7,777,248.00	3,912,791.48	7,815,954.00	(38,706.00)	-0.5%
4) Books and Supplies		4000-4999	1,671,118.00	2,921,392.00	886,128.19	2,661,752.00	259,640.00	8.9%
5) Services and Other Operating Expenditures		5000-5999	4,767,617.00	5,561,228.00	1,855,650.99	5,863,480.00	(302,252.00)	-5.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	982,881.00	1,212,688.00	550,777.81	1,225,666.00	(12,978.00)	-1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(140,188.00)	(142,949.00)	0.00	(142,330.00)	(619.00)	0.4%
9) TOTAL, EXPENDITURES			51,584,736.00	53,407,527.00	25,684,019.86	53,516,846.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(1,747,845.00)	1,125,262.00	2,955,162.88	946,991.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	425,074.00	395,074.00	0.00	453,074.00	58,000.00	14.7%
b) Transfers Out		7600-7629	0.00	50,640.00	0.00	45,413.00	5,227.00	10.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			425,074.00	344,434.00	0.00	407,661.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,322,771.00)	1,469,696.00	2,955,162.88	1,354,652.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,409,371.00	3,425,338.00		3,425,338.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,409,371.00	3,425,338.00		3,425,338.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,409,371.00	3,425,338.00		3,425,338.00		
2) Ending Balance, June 30 (E + F1e)			1,086,600.00	4,895,034.00		4,779,990.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	75,496.00	66,481.57		66,481.57		
Prepaid Expenditures		9713	25,658.00	9,042.93		9,042.93		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	516,625.00	534,592.00		535,633.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	443,821.00	2,271,424.09		1,755,718.00		
TCBG - BTSA State Cluster Consultan	0000	9780	222,333.00					
TCBG - BTSA State Cluster Consultan	0000	9780	221,488.00					
Advance Placement	0000	9780		9,499.75				
Standardized Testing and Reporting (S	0000	9780		2,777.29				
CA English Language Dev Test (CELD	0000	9780		1,697.91				
Flexibility Block Grant (Program 138)	0000	9780		39,911.22				
TCBG - BTSA-EBBIC	0000	9780		270,194.03				
TCBG - BTSA Cluster Region Director	0000	9780		2,650.64				
TCBG - BTSA-NUSD	0000	9780		60,038.25				
Deferred Maintenance	0000	9780		262,331.00				
Repayment to Fund 17	0000	9780		300,516.00				
Education Jobs Bill	3205	9780		1,321,808.00				
Deferred Maintenance	0000	9780				109,571.00		
Repayment To Fund 17	0000	9780				300,516.00		
NTA Salary Increase at 0.0869% for 20	0000	9780				23,823.00		
Education Jobs Bill	3205	9780				1,321,808.00		
c) Undesignated Amount		9790				2,388,114.50		
d) Unappropriated Amount		9790	0.00	1,988,493.41				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	31,669,020.00	33,427,621.00	20,062,393.15	33,467,429.00	39,808.00	0.1%
2) Federal Revenue		8100-8299	80,000.00	80,000.00	64,043.28	80,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,710,266.00	7,814,125.00	4,027,724.00	7,800,965.00	(13,160.00)	-0.2%
4) Other Local Revenue		8600-8799	532,658.00	582,995.00	264,570.73	578,595.00	(4,400.00)	-0.8%
5) TOTAL, REVENUES			39,991,944.00	41,904,741.00	24,418,731.16	41,926,989.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	21,137,234.00	20,685,980.00	10,898,116.80	20,650,182.00	35,798.00	0.2%
2) Classified Salaries		2000-2999	5,906,824.00	5,763,841.00	3,207,251.15	5,694,232.00	69,609.00	1.2%
3) Employee Benefits		3000-3999	5,587,250.00	5,544,062.00	2,895,216.50	5,580,057.00	(35,995.00)	-0.6%
4) Books and Supplies		4000-4999	873,048.00	737,738.00	394,401.79	718,807.00	18,931.00	2.6%
5) Services and Other Operating Expenditures		5000-5999	3,287,024.00	3,545,805.00	1,241,836.11	3,714,054.00	(168,249.00)	-4.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	972,656.00	1,199,561.00	545,326.12	1,212,539.00	(12,978.00)	-1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(678,703.00)	(818,870.00)	0.00	(814,671.00)	(4,199.00)	0.5%
9) TOTAL, EXPENDITURES			37,085,333.00	36,658,117.00	19,182,148.47	36,755,200.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			2,906,611.00	5,246,624.00	5,236,582.69	5,171,789.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	425,074.00	395,074.00	0.00	453,074.00	58,000.00	14.7%
b) Transfers Out		7600-7629	0.00	50,640.00	0.00	45,413.00	5,227.00	10.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,687,875.00)	(3,972,374.00)	0.00	(4,075,810.00)	(103,436.00)	2.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,262,801.00)	(3,627,940.00)	0.00	(3,668,149.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(356,190.00)	1,618,684.00	5,236,582.69	1,503,640.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,442,790.00	1,954,542.00		1,954,542.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,442,790.00	1,954,542.00		1,954,542.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,442,790.00	1,954,542.00		1,954,542.00		
2) Ending Balance, June 30 (E + F1e)			1,086,600.00	3,573,226.00		3,458,182.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	75,496.00	66,481.57		66,481.57		
Prepaid Expenditures		9713	25,658.00	9,042.93		9,042.93		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	516,625.00	534,592.00		535,633.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	443,821.00	949,616.09		433,910.00		
TCBG - BTSA State Cluster Consultan	0000	9780	222,333.00					
TCBG - BTSA State Cluster Consultan	0000	9780	221,488.00					
Advance Placement	0000	9780		9,499.75				
Standardized Testing and Reporting (S	0000	9780		2,777.29				
CA English Language Dev Test (CELD	0000	9780		1,697.91				
Flexibility Block Grant (Program 138)	0000	9780		39,911.22				
TCBG - BTSA-EBBIC	0000	9780		270,194.03				
TCBG - BTSA Cluster Region Director	0000	9780		2,650.64				
TCBG - BTSA-NUSD	0000	9780		60,038.25				
Deferred Maintenance	0000	9780		262,331.00				
Repayment to Fund 17	0000	9780		300,516.00				
Deferred Maintenance	0000	9780				109,571.00		
Repayment To Fund 17	0000	9780				300,516.00		
NTA Salary Increase at 0.0869% for 20	0000	9780				23,823.00		
c) Undesignated Amount		9790				2,388,114.50		
d) Unappropriated Amount		9790	0.00	1,988,493.41				



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	1,594,421.00	1,609,954.00	85,616.00	1,562,368.00	(47,586.00)	-3.0%
2) Federal Revenue		8100-8299	2,776,489.00	5,200,839.00	2,094,029.34	5,193,360.00	(7,479.00)	-0.1%
3) Other State Revenue		8300-8599	2,048,000.00	2,043,229.00	886,081.09	1,988,513.00	(54,716.00)	-2.7%
4) Other Local Revenue		8600-8799	3,426,037.00	3,774,026.00	1,154,725.15	3,792,607.00	18,581.00	0.5%
5) TOTAL, REVENUES			9,844,947.00	12,628,048.00	4,220,451.58	12,536,848.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	6,721,877.00	6,935,049.00	3,056,942.10	7,127,809.00	(192,760.00)	-2.8%
2) Classified Salaries		2000-2999	2,737,703.00	2,693,050.00	1,316,361.34	2,620,101.00	72,949.00	2.7%
3) Employee Benefits		3000-3999	2,212,420.00	2,233,186.00	1,017,574.98	2,235,897.00	(2,711.00)	-0.1%
4) Books and Supplies		4000-4999	798,070.00	2,183,654.00	491,726.40	1,942,945.00	240,709.00	11.0%
5) Services and Other Operating Expenditures		5000-5999	1,480,593.00	2,015,423.00	613,814.88	2,149,426.00	(134,003.00)	-6.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,225.00	13,127.00	5,451.69	13,127.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	538,515.00	675,921.00	0.00	672,341.00	3,580.00	0.5%
9) TOTAL, EXPENDITURES			14,499,403.00	16,749,410.00	6,501,871.39	16,761,646.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,654,456.00)	(4,121,362.00)	(2,281,419.81)	(4,224,798.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	3,687,875.00	3,972,374.00	0.00	4,075,810.00	103,436.00	2.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,687,875.00	3,972,374.00	0.00	4,075,810.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(966,581.00)	(148,988.00)	(2,281,419.81)	(148,988.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	966,581.00	1,470,796.00		1,470,796.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			966,581.00	1,470,796.00		1,470,796.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			966,581.00	1,470,796.00		1,470,796.00		
2) Ending Balance, June 30 (E + F1e)			0.00	1,321,808.00		1,321,808.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	1,321,808.00		1,321,808.00		
Education Jobs Bill	3205	9780		1,321,808.00				
Education Jobs Bill	3205	9780				1,321,808.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2010-11)	6,597.90	6,596.93	0.0%	Met
1st Subsequent Year (2011-12)	6,355.00	6,345.00	-0.2%	Met
2nd Subsequent Year (2012-13)	6,220.00	6,220.00	0.0%	Met

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

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

- 1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2010-11)	6,665	6,654	-0.2%	Met
1st Subsequent Year (2011-12)	6,523	6,523	0.0%	Met
2nd Subsequent Year (2012-13)	6,405	6,405	0.0%	Met

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

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

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA 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)	6,811	7,142	95.4%
Second Prior Year (2008-09)	6,855	7,175	95.5%
First Prior Year (2009-10)	6,599	6,920	95.4%
Historical Average Ratio:			95.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.9%

**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)	6,345	6,654	95.4%	Met
1st Subsequent Year (2011-12)	6,220	6,523	95.4%	Met
2nd Subsequent Year (2012-13)	6,107	6,405	95.3%	Met

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

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

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

Explanation:  
(required if NOT met)

#### 4. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range: -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.

Revenue Limit				
(Fund 01, Objects 8011, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2010-11)	34,686,556.00	34,697,349.00	0.0%	Met
1st Subsequent Year (2011-12)	33,418,632.00	33,256,179.00	-0.5%	Met
2nd Subsequent Year (2012-13)	33,331,367.00	33,186,163.00	-0.4%	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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2007-08)	37,924,285.29	41,711,652.08	90.9%
Second Prior Year (2008-09)	37,815,915.52	41,891,712.99	90.3%
First Prior Year (2009-10)	33,534,668.58	38,761,091.51	86.5%
	Historical Average Ratio:		89.2%

	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):	86.2% to 92.2%	86.2% to 92.2%	86.2% to 92.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2010-11)	31,924,471.00	36,755,200.00	86.9%	Met
1st Subsequent Year (2011-12)	30,076,982.00	34,535,153.00	87.1%	Met
2nd Subsequent Year (2012-13)	35,004,257.00	39,622,159.00	88.3%	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	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2010-11)	5,280,839.00	5,273,360.00	-0.1%	No
1st Subsequent Year (2011-12)	2,550,658.00	2,542,891.00	-0.3%	No
2nd Subsequent Year (2012-13)	2,550,658.00	2,542,891.00	-0.3%	No

**Explanation:**  
(required if Yes)

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

Current Year (2010-11)	9,857,354.00	9,789,478.00	-0.7%	No
1st Subsequent Year (2011-12)	9,667,134.00	9,565,799.00	-1.0%	No
2nd Subsequent Year (2012-13)	10,759,411.00	10,648,537.00	-1.0%	No

**Explanation:**  
(required if Yes)

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

Current Year (2010-11)	4,357,021.00	4,371,202.00	0.3%	No
1st Subsequent Year (2011-12)	3,948,761.00	3,974,192.00	0.6%	No
2nd Subsequent Year (2012-13)	4,006,820.00	4,031,447.00	0.6%	No

**Explanation:**  
(required if Yes)

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

Current Year (2010-11)	2,921,392.00	2,661,752.00	-8.9%	Yes
1st Subsequent Year (2011-12)	1,718,937.00	1,179,797.00	-31.4%	Yes
2nd Subsequent Year (2012-13)	1,773,106.00	1,230,696.00	-30.6%	Yes

**Explanation:**  
(required if Yes)

Projections for Books and Supplies excludes carryover of unspent funds from prior year. As the year progresses, funds will be reallocated to the appropriate expenditure categories per school site plan.

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

Current Year (2010-11)	5,561,228.00	5,863,480.00	5.4%	Yes
1st Subsequent Year (2011-12)	4,577,739.00	4,618,923.00	0.9%	No
2nd Subsequent Year (2012-13)	4,185,210.00	4,233,707.00	1.2%	No

**Explanation:**  
(required if Yes)

Projections for Services and Other Operating Expenditures also excludes carryover of unspent funds from prior year. As the year progresses, funds will be reallocated to the appropriate expenditure categories per school site plan.



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2010-11)	19,495,214.00	19,434,040.00	-0.3%	Met
1st Subsequent Year (2011-12)	16,166,553.00	16,082,882.00	-0.5%	Met
2nd Subsequent Year (2012-13)	17,316,889.00	17,222,875.00	-0.5%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2010-11)	8,482,620.00	8,525,232.00	0.5%	Met
1st Subsequent Year (2011-12)	6,296,676.00	5,798,720.00	-7.9%	Not Met
2nd Subsequent Year (2012-13)	5,958,316.00	5,464,403.00	-8.3%	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)

Projections for Books and Supplies excludes carryover of unspent funds from prior year. As the year progresses, funds will be reallocated to the appropriate expenditure categories per school site plan.

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

Projections for Services and Other Operating Expenditures also excludes carryover of unspent funds from prior year. As the year progresses, funds will be reallocated to the appropriate expenditure categories per school site plan.

## 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	515,847.36	931,554.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		995,886.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District's Available Reserves Percentage (Criterion 10C, Line 7)	5.5%	9.1%	3.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	1.8%	3.0%	1.1%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2010-11)	1,503,640.00	36,800,613.00	N/A	Met
1st Subsequent Year (2011-12)	1,567,486.83	34,535,153.00	N/A	Met
2nd Subsequent Year (2012-13)	(2,672,673.58)	39,622,159.00	6.7%	Not Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

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

The reason is due to the Deficits imposed by the state and the District's significant enrollment decline trends which affects the Revenue Limit calculation. The District being fiscally responsible has implemented budget reductions of \$1.2M on March 4, 2008 for 2008/09, \$2.2M on April 7, 2009 for 2008/09, \$4.9M on April 7, 2009 for 2009/10 and \$5.5M on April 27, May 4 and May 11, 2010 for 2010/11. The District has developed a Fiscal Recovery Plan to address the reduction in funding from the State of California. The purposed of the plan is to outline the existing conditions and the opportunities the District has to align its budget with the change in fiscal resources that are available. The Fiscal Recovery Plan was board approved

**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)		4,779,990.00	Met
1st Subsequent Year (2011-12)		5,025,668.20	Met
2nd Subsequent Year (2012-13)		2,352,994.62	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)		242,568.32	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

	Current Year (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
District Estimated P-2 ADA (Criterion 3, Item 3B)	6,345	6,220	6,107
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?
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s):

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

Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
0.00	0.00	0.00

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

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

	Current Year Projected Year Totals (2010-11)	1st Subsequent Year (2011-12)	2nd Subsequent Year (2012-13)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	53,562,259.00	49,389,886.00	53,348,933.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)	0.00	0.00	0.00
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	53,562,259.00	49,389,886.00	53,348,933.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,606,867.77	1,481,696.58	1,600,467.99
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)	1,606,867.77	1,481,696.58	1,600,467.99

### 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)	535,633.00	1,481,697.00	1,600,468.00
2.	General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	2,388,114.50	2,985,713.70	194,269.12
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)	2,923,747.50	4,467,410.70	1,794,737.12
7.	District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	5.46%	9.05%	3.36%
District's Reserve Standard (Section 10B, Line 7):		1,606,867.77	1,481,696.58	1,600,467.99
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?

Yes

- 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:

The District is utilizing the remaining American Recovery and Reinvestment Act (ARRA) funds, which is one time funding, to retain positions and educational programs. The District's Board of Education has also approved budget modifications/reductions totalling \$5.5M for 2010/11 which was approved on April 27, May 4 and May 11, 2010. In addition, the Fiscal Recovery Plan was board approved on Dec 7, 2010 which includes budget modifications of \$1.7M in 2010/11, \$3.7M in 2011/12 and \$3M in 2012/13.

### S3. Temporary Interfund Borrowings

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

Yes

- 1b. If Yes, identify the interfund borrowings:

The District is projecting Temporary Interfund Borrowings through Board Resolution 1828 approved on Sept 14, 2010 for cashflow purposes due to the cash deferrals imposed by the state (state fiscal crisis). The District is also implementing Education code 42620, Temporary Cash Borrowing from the Alameda County Treasury, through Board Resolution 1829 approved on Sept 14, 2010.

### S4. Contingent Revenues

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

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%  
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2010-11)	(3,972,374.00)	(4,075,810.00)	2.6%	103,436.00	Met
1st Subsequent Year (2011-12)	(4,266,778.00)	(4,324,496.00)	1.4%	57,718.00	Met
2nd Subsequent Year (2012-13)	(4,583,734.00)	(4,657,909.00)	1.6%	74,175.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2010-11)	395,074.00	453,074.00	14.7%	58,000.00	Not Met
1st Subsequent Year (2011-12)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2010-11)	50,640.00	45,413.00	-10.3%	(5,227.00)	Met
1st Subsequent Year (2011-12)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2012-13)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

Transfers In projections have been adjusted. The increase of \$58K is a one time transfer from Fund 40 for conducting a Qualified Special Tax Community Survey.



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

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

--

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

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


**S6. Long-term Commitments**

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2010
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	Fund 01	01-7438 and 01-7439	110,851
Certificates of Participation				
General Obligation Bonds	18	Fund 51	51-7433 and 51-7434	60,448,864
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	5	Fund 01, 11, 12 and 13	1XXX-2XXX	475,104

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	289,228	114,143	0	0
Certificates of Participation				
General Obligation Bonds	4,717,501	4,890,675	5,066,635	5,148,102
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	3,038	30,000	30,000	30,000

Other Long-term Commitments (continued):

Total Annual Payments:	5,009,767	5,034,818	5,096,635	5,178,102
Has total annual payment increased over prior year (2009-10)?	Yes	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)

The increase is due to General Obligation Bonds and are funded through Fund51-Bond Interest and Redemption Fund.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

No

## 2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

- b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

First Interim (Form 01CSI, Item S7A)	Second Interim
9,304,504.00	9,304,504.00
9,304,504.00	9,304,504.00

Actuarial	Actuarial
Jul 01, 2008	Jul 01, 2008

## 3. OPEB Contributions

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

Current Year (2010-11)

1st Subsequent Year (2011-12)

2nd Subsequent Year (2012-13)

First Interim (Form 01CSI, Item S7A)	Second Interim
1,082,905.00	1,082,905.00
1,082,905.00	1,082,905.00
1,082,905.00	1,082,905.00

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

Current Year (2010-11)

1st Subsequent Year (2011-12)

2nd Subsequent Year (2012-13)

636,915.00	677,382.00
646,468.00	687,542.00
656,165.00	697,855.00

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

Current Year (2010-11)

1st Subsequent Year (2011-12)

2nd Subsequent Year (2012-13)

652,719.00	652,719.00
723,129.00	723,129.00
788,317.00	788,317.00

- d. Number of retirees receiving OPEB benefits

Current Year (2010-11)

1st Subsequent Year (2011-12)

2nd Subsequent Year (2012-13)

176	176
178	178
178	178

## 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)

Yes
-----

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

No
----

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

No
----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

340,000.00	340,000.00
340,000.00	340,000.00
340,000.00	340,000.00

4. Comments:

--

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

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

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:

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

--

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**

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

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

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

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

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


--

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

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

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

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

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

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

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

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


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

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

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

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

If Yes, skip to section S8C.

If No, continue with section S8B.

Yes

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

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

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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



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

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

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

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

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

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


--

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

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

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

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

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

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

**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?

n/a

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

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

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

Total cost of salary settlement

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


**Negotiations Not Settled**

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

--

4. Amount included for any tentative salary schedule increases

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

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

Current Year  
(2010-11)

1st Subsequent Year  
(2011-12)

2nd Subsequent Year  
(2012-13)

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- 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)

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- 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)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year


## S9. Status of Other Funds

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

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

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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?

Yes

- 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?

No

- 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?

No

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

Second Interim  
2010-11 INTERIM REPORT  
Cashflow Worksheet0161234 0000000  
Form CASH

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH	9110	359,179.00	717,559.61	2,837,123.48	807,231.32	2,201,886.65	3,944,880.24
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079	15,999.25	431,007.52	533,019.02	10,188.76	11,064.52	5,208,582.06
Principal Apportionment	8010-8019	0.00	1,402,782.00	1,482,787.00	1,111,864.00	1,893,521.00	3,787,042.00
Miscellaneous Funds	8080-8099	9,159.54	9,042.18	14,665.43	14,575.36	14,642.08	14,506.27
Federal Revenue	8100-8299	6,570.75	13.55	1,199,132.67	312,372.91	286.29	6,268.00
Other State Revenue	8300-8599	0.00	9,217.02	2,188.00	483,185.11	2,187,826.00	1,003,051.44
Other Local Revenue	8600-8799	28,337.35	24,675.31	39,578.24	28,399.07	50,338.80	687,948.92
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00
Other Receipts/Non-Revenue		0.00	0.00	0.00	3,800,000.00	0.00	0.00
TOTAL RECEIPTS		60,066.89	1,876,737.58	3,271,370.36	5,760,585.21	4,157,678.69	10,707,398.69
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	272,480.06	272,029.96	2,398,148.67	2,458,047.62	2,462,529.61	2,439,076.98
Classified Salaries	2000-2999	456,143.47	429,561.89	708,654.31	728,887.02	738,221.54	733,077.78
Employee Benefits	3000-3999	1,041,450.37	312,639.11	108,084.91	562,362.16	229,984.93	478,381.94
Books, Supplies and Services	4000-5999	14,701.12	333,808.85	368,056.15	332,507.97	444,116.30	821,700.94
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	38,262.31	26,134.61	158,644.37	94,596.34	151,937.97
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00
Other Disbursements/							
Non Expenditures		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		1,784,775.02	1,386,302.12	3,609,078.65	4,240,449.14	3,969,448.72	4,624,175.61
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	3,120,815.40	1,931,845.42	1,494,906.00	(25,865.22)	1,553,863.62	237,814.72
Accounts Payable	9500	1,037,726.66	302,717.01	3,187,089.87	99,615.52	(900.00)	12,312.85
TOTAL PRIOR YEAR TRANSACTIONS		2,083,088.74	1,629,128.41	(1,692,183.87)	(125,480.74)	1,554,763.62	225,501.87
E. NET INCREASE/DECREASE (B - C + D)							
F. ENDING CASH (A + E)		358,380.61	2,119,563.87	(2,029,892.16)	1,394,655.33	1,742,993.59	6,308,724.95
		717,559.61	2,837,123.48	807,231.32	2,201,886.65	3,944,880.24	10,253,605.19
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	10,253,605.19	10,577,280.66	10,010,224.19	7,417,754.94	6,639,486.49	4,181,487.40		
B. RECEIPTS								
Revenue Limit Sources								
Property Taxes	2,190,033.94	1,560,760.38	341,462.13	3,370,656.21	640,424.68	341,828.53	0.00	14,655,027.00
Principal Apportionment	1,893,521.00	230,486.70	0.00	2,886,094.37	386,816.81	0.00	4,967,407.12	20,042,322.00
Miscellaneous Funds	100,006.22	58,178.40	31,582.56	27,426.96	22,373.75	16,289.25	0.00	332,448.00
Federal Revenue	257,646.25	778,164.61	157,736.07	128,817.79	228,717.30	1,077,863.14	743,988.47	4,897,577.80
Other State Revenue	1,227,210.41	487,004.28	700,948.36	1,072,535.44	667,167.71	709,393.52	1,238,623.60	9,788,350.89
Other Local Revenue	377,743.31	257,072.91	212,749.99	390,041.65	141,833.33	1,046,020.79	904,187.45	4,188,927.12
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	453,074.00	453,074.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Receipts/Non-Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,800,000.00
TOTAL RECEIPTS	6,046,161.13	3,371,667.28	1,444,479.11	7,875,572.42	2,087,333.58	3,191,395.23	8,307,280.64	58,157,726.81
C. DISBURSEMENTS								
Certificated Salaries	2,497,173.90	2,472,241.20	2,472,241.20	2,472,241.20	2,472,241.20	5,089,539.40	0.00	27,777,991.00
Classified Salaries	729,066.48	715,032.64	715,032.64	715,032.64	715,032.64	930,589.95	0.00	8,314,333.00
Employee Benefits	1,529,929.66	500,221.06	500,221.06	500,221.06	500,221.06	500,209.29	1,052,027.39	7,815,954.00
Books, Supplies and Services	422,625.09	474,855.42	448,427.20	897,706.93	767,270.88	540,435.29	2,659,019.86	8,525,232.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	81,202.21	84,391.87	84,391.87	113,100.28	90,566.89	69,540.38	90,566.90	1,083,336.00
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	45,413.00	45,413.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Disbursements/								
Non Expenditures	0.00	0.00	0.00	3,800,000.00	0.00	0.00		3,800,000.00
TOTAL DISBURSEMENTS	5,259,997.34	4,246,742.19	4,220,313.97	8,498,302.11	4,545,332.67	7,130,314.31	3,847,027.15	57,362,259.00
D. PRIOR YEAR TRANSACTIONS								
Accounts Receivable	(83,533.77)	752,736.36	812,260.37	302,933.10	0.00	0.00	0.00	10,097,776.00
Accounts Payable	378,954.55	444,717.92	628,894.76	458,471.86	0.00	0.00	0.00	6,549,601.00
TOTAL PRIOR YEAR	(462,488.32)	308,018.44	183,365.61	(155,538.76)	0.00	0.00	0.00	3,548,175.00
E. NET INCREASE/DECREASE								
(B - C + D)	323,675.47	(567,056.47)	(2,592,469.25)	(778,268.45)	(2,457,999.09)	(3,938,919.08)	4,460,253.49	4,343,642.81
F. ENDING CASH (A + E)	10,577,280.66	10,010,224.19	7,417,754.94	6,639,486.49	4,181,487.40	242,568.32		
G. ENDING CASH, PLUS ACCRUALS								4,702,821.81

# APPENDIX

## 2011 SSC School District and County Office Financial Projection Dartboard Governor's 2011-12 Budget Proposal

This version of SSC's Financial Projection Dartboard is based on the Governor's 2011-12 State Budget proposal. We have updated the COLA, CPI, and ten-year T-bill factors per the latest economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Statutory COLA (applies to K-12 and COE Revenue Limits)	-0.39%	1.67%	1.80%	2.30%	2.70%	2.80%
K-12 Revenue Limit Deficit %	17.963%	19.608% <sup>1</sup>	19.608%	19.608%	19.608%	19.608%
COE Revenue Limit Deficits %	18.250%	19.892% <sup>1</sup>	19.892%	19.892%	19.892%	19.892%
Net Revenue Limit Change: K-12 COEs	5.17% 5.17%	-0.369% <sup>1</sup> -0.369% <sup>1</sup>	1.80% 1.80%	2.30% 2.30%	2.70% 2.70%	2.80% 2.80%
<b>SSC's Recommended Planning COLA—Governor's Budget</b>	N/A	-0.369% <sup>1</sup>	1.80%	2.30%	2.70%	2.80%
<b>SSC's Recommended Planning COLA—If Tax Extensions Fail</b>	N/A	-\$330 per ADA ongoing <sup>2</sup>	1.80%	2.30%	2.70%	2.80%
Special Education COLA (on state and local share only)	0.00%	0.00%	1.80%	2.30%	2.70%	2.80%
State Categorical Funding (including adult education and ROC/P)						
Tier I	0.00%	0.00%	1.80%	2.30%	2.70%	2.80%
Tier II	0.00%	0.00%	1.80%	2.30%	2.70%	2.80%
Tier III	0.00%	0.00%	1.80%	2.30%	2.70%	2.80%
California CPI	1.20%	1.70%	2.20%	2.60%	2.90%	3.00%
California Lottery						
Base	\$112.50	\$111.00	\$110.00	\$108.75	\$108.75	\$108.75
Proposition 20	\$17.50	\$17.50	\$17.20	\$17.20	\$17.20	\$17.20
Interest Rate for Ten-Year Treasuries	3.20%	3.80%	4.10%	4.40%	4.50%	4.60%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"			
Year	Elementary	High School	Unified
2010-11 Statewide Average (est.)	\$6,108	\$7,340	\$6,386
2011-12 Inflation Increase @ 1.67% COLA	\$102	\$123	\$107
2011-12 Statewide Average (est.)	\$6,210	\$7,463	\$6,493

2011-12 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES				
	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment)	\$5,030	\$5,106	\$5,252	\$6,097
Categorical Block Grant (est.) <sup>3</sup>	\$410	\$410	\$410	\$410
Total	\$5,440	\$5,516	\$5,662	\$6,507

<sup>1</sup> The estimated deficit factor of 19.608% calculated by the Department of Finance (DOF) is somewhat higher than that calculated by SSC. We estimate the deficit factor necessary to eliminate the COLA to be about 0.3% lower. We continue to work with the DOF to reconcile the factors used in the calculation and will adjust the SSC Dartboard accordingly.

<sup>2</sup> The -\$330 per ADA recommendation is based on the Governor's estimate of the loss to Proposition 98 if the temporary taxes expire. The -\$330 would be added to the 0.369% loss for a total of about -\$350 per ADA for the average district.

<sup>3</sup> The Charter School Categorical Block Grant rates do not include Economic Impact Aid funding, which is provided separately. For charter schools that began operation in or after 2008-09, there is an additional \$159 per ADA supplemental categorical block grant.