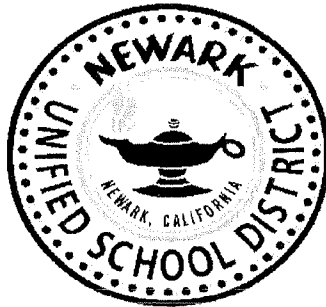


NEWARK UNIFIED SCHOOL DISTRICT

2011/2012

PROPOSED BUDGET REPORT

June 14, 2011



BOARD OF EDUCATION

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ADMINISTRATION

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Steven Shields, Chief Business Official

**NEWARK UNIFIED SCHOOL DISTRICT
RECOMMENDATION FOR APPROVAL OF THE PROPOSED BUDGET FOR 2011/12**

It is recommended that the Board of Education adopt the Proposed Budgets for 2011/12 as presented for the following funds:

FUND NO.	DESCRIPTION	TOTAL BUDGET
01	General Fund	\$ 50,559,473
11	Adult Education Fund	184,710
12	Child Development Fund	688,203
13	Cafeteria Fund	2,157,623
14	Deferred Maintenance Fund	0
17	Special Reserve for Other Than Capital Outlay	0
21	Building Fund	10,000
25	Capital Facilities Fund	10,360
40	Special Reserve Fund for Capital Outlay Projects	0
51	Bond Interest and Redemption Fund	5,066,635
53	Tax Override Fund	0
67	Postemployment Benefits Self Insurance Fund	723,479
68	Property and Liability Self Insurance Fund	340,000
TOTAL DISTRICT BUDGET		\$ 59,740,483

NEWARK UNIFIED SCHOOL DISTRICT
2011/12 PROPOSED BUDGET 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

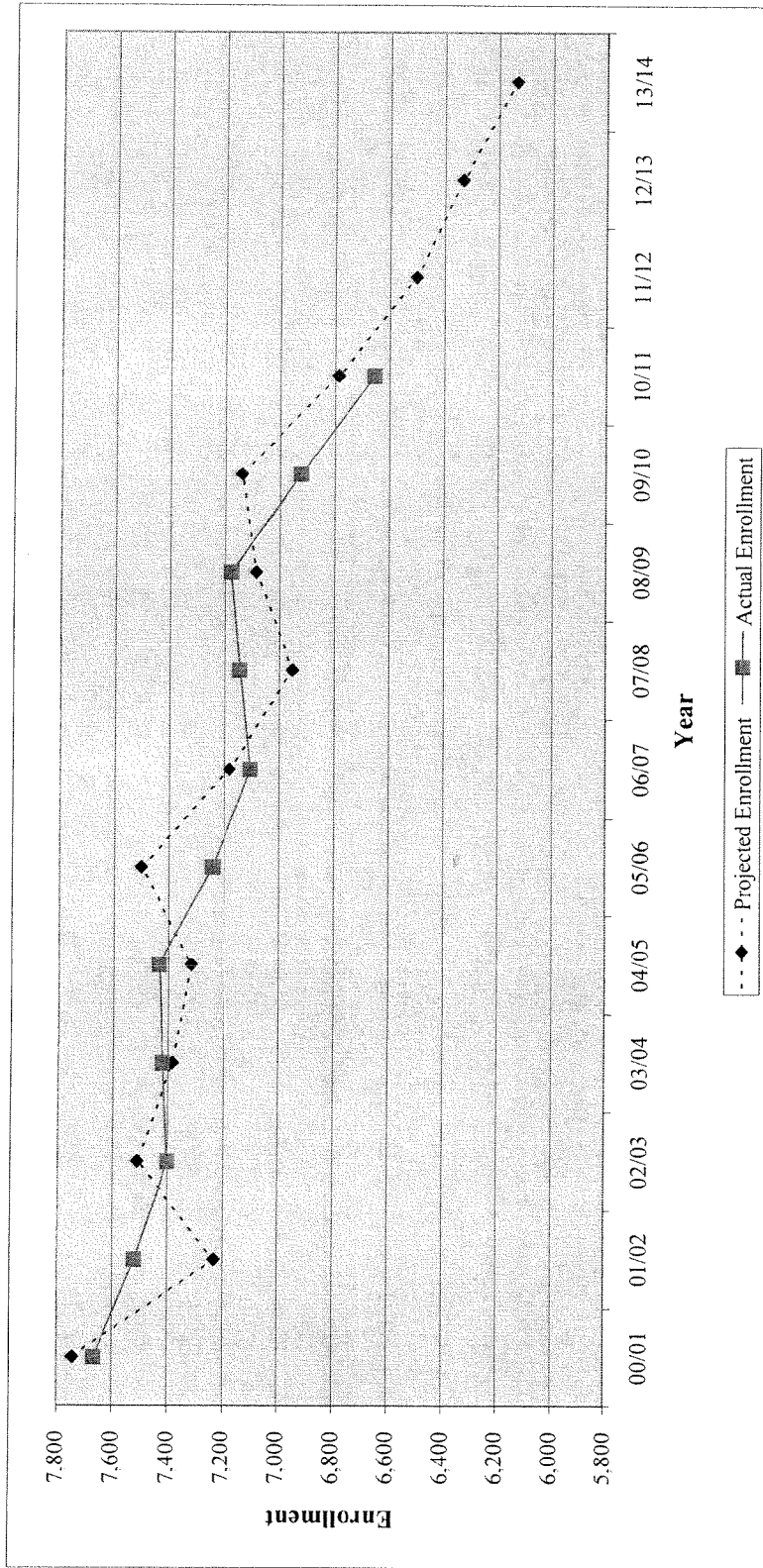
- shall encourage, develop and nurture collaborative relationships that provide ongoing community support to all students, families and staff

Budget Adoption Requirement

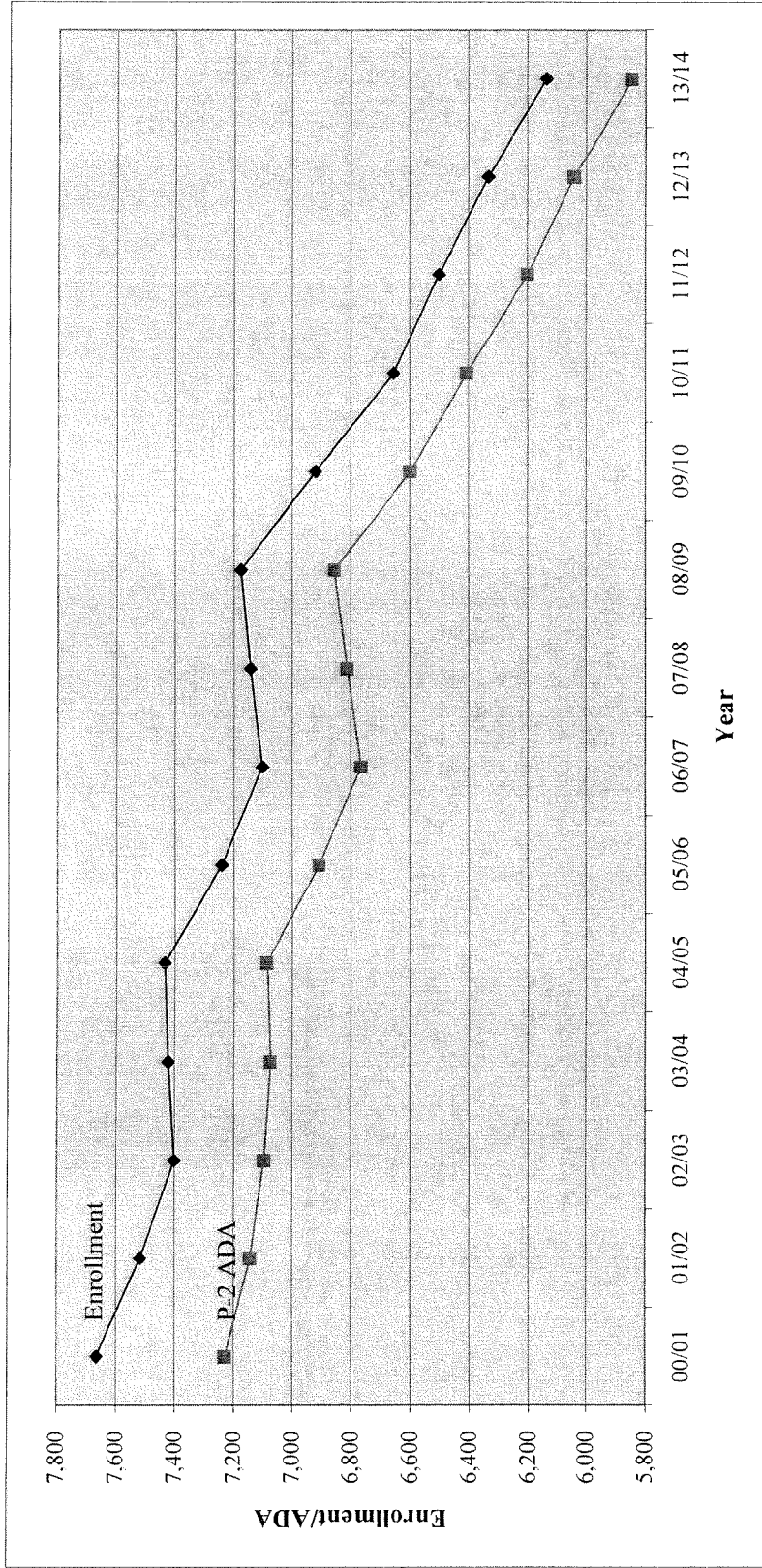
Education Code Section 42127(a)(1) states that:

"On or before July 1 of each year, the governing board of each school district shall hold a public hearing on the budget to be adopted for the subsequent fiscal year. The budget to be adopted shall be prepared in accordance with Section 42126. The agenda for that hearing shall be posted at least 72 hours prior to the public hearing and shall include the location where the budget will be available for public inspection."

**NEWARK UNIFIED SCHOOL DISTRICT
ENROLLMENT
PROJECTED AND ACTUAL FOR THE YEARS 2000/01 - 2013/14**



NEWARK UNIFIED SCHOOL DISTRICT
ENROLLMENT AND AVERAGE DAILY ATTENDANCE
PROJECTED AND ACTUAL FOR THE YEARS 2000/01 - 2013/14



Year	Enrollment	P-2 ADA	Attendance Rate
00/01	7,666	7,229	94.30%
01/02	7,518	7,143	95.01%
02/03	7,401	7,096	95.88%
03/04	7,421	7,073	95.31%
04/05	7,434	7,086	95.32%
05/06	7,241	6,907	95.39%
06/07	7,102	6,765	95.25%
07/08	7,142	6,811	95.37%
08/09	7,175	6,854	95.53%
09/10	6,920	6,598	95.35%
10/11	6,654	6,405	96.26%
11/12	6,500	6,198	95.35%
12/13	6,332	6,038	95.35%
13/14	6,132	5,847	95.35%

NEWARK UNIFIED SCHOOL DISTRICT
ENROLLMENT PROJECTION BY SITE INCLUDING SPECIAL DAY CLASS STUDENTS
FOR THE YEAR 2011/12

Grade Level	Bunker	Graham	Kennedy	Lincoln	Milani	Musick	Schilling	Snow	NJHS	NMHS	Bridge	Cross	Comm Day	NPS/ NPA	Total
K	84	59	26	61	59	40	90	34							453
1	90	66	37	59	58	41	83	43							477
2	80	77	48	51	54	40	87	49							486
3	85	71	72	56	54	41	56	74							509
Subtotal K-3	339	273	183	227	225	162	316	200						0	1925
4	85	58	46	57	54	39	88	57						3	487
5	76	63	49	49	57	48	61	44							447
6	79	64	48	48	41	46	87	50							463
Subtotal 4-6	240	185	143	154	152	133	236	151				0		3	1397
7									439						439
8									515					1	516
Subtotal 7-8									954			0	0	1	955
9										503	0	2		1	506
10										458	0	19			477
11										467	28	22			517
12										434	74	21			529
Subtotal 9-12										1862	102	64	0	1	2029
Total Grades K-12	579	458	326	381	377	295	552	351	954	1862	102	64	0	5	6306
Special Day Class	12	11	15	11	13	9	15	25	35	38	10				194
Total Enrollment	591	469	341	392	390	304	567	376	989	1900	112	64	0	5	6500

**NEWARK UNIFIED SCHOOL DISTRICT
2011/12 STAFFING PROJECTION**

School	K-3		4-6		7-8		9-12		Total Enrollment	Projected 2011/12 Staffing	Actual 2010-11 Staffing	Diff
	Enrollment Proj	FTE	Enrollment Proj	FTE	Enrollment Proj	FTE	Enrollment Proj	FTE				
Bunker	339	12.00	240	7.00					579	19.00	19.00	0.00
Graham	273	10.00	185	6.00					458	16.00	16.00	0.00
Kennedy	183	7.00	143	4.00					326	11.00	13.00	(2.00)
Lincoln	227	9.00	154	5.00					381	14.00	14.00	0.00
Milani	225	8.00	152	5.00					377	13.00	13.00	0.00
Musick	162	6.00	133	4.00					295	10.00	12.00	(2.00)
Schilling	316	11.00	236	7.00					552	18.00	18.00	0.00
Snow	200	7.00	151	5.00					351	12.00	13.00	(1.00)
NJHS					954	27.20			954	27.20	35.20	(8.00)
NMHS							1,862	63.40	1,862	63.40	69.60	(6.20)
Bridgepoint							102	4.20	102	4.20	6.40	(2.20)
Crossroad					-	-	64	3.00	64	3.00	3.00	0.00
Community Day					-	-	-	-	-	-	2.40	(2.40)
Total	1,925	70.00	1,394	43.00	954	27.20	2,028	70.60	6,301	210.80	234.60	(23.80)

Notes: 1. Pupil to Teacher ratios are: Grade K-3 29:1; Grade 4-6 33:1; Grade 7-8 33:1 and Grade 9-12 33:1 (Board Approved 4/27/10).

2. Lincoln Elementary includes 1.00 FTE for Junior Kindergarten.

3. NMHS pupils are limited to 6 periods per day. A and Z periods offerings is an option to allow flexibility in scheduling per Board Approval 4/27/10.

4. NJHS pupils are limited to 5 periods per day as per Board Approval 12/7/10.

5. Community Day School is closing effective FY 2011-12 per Board Approval 12/7/10.

6. Enrollment does not include Special Day Class Pupils and Non Public School/Agency Pupils.

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 is projected at 6,500 for 2011/12 which is a decline of 154 pupils from 2010/11.
- b) Average Daily Attendance (“ADA”) is projected at 6,198. This is equivalent to 95.35% attendance rate.

Adjustments will be made following the annual ADA reporting period and will be submitted to the Board in the 1st Interim Budget report.
- 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 2010/11 Period 2 ADA of 6,403 in developing the 2011/12 Proposed Budget.
- d) The Statutory COLA for 2011/12 is 2.24% with Revenue Limit Deficit of 19.754% base on the Governor’s May Revision. The Base Revenue Limit per ADA without the Deficit is \$6,505.91.
- e) Federal Categorical Program revenues are projected without COLA. The net decrease in Federal Categorical Program in 2011/12 is due to the elimination of carryover of unspent funds from prior year (i.e.: Title I ARRA and Special Education ARRA funding), reduction of funding by 18% to Title II Part A-Improving Teacher Quality and elimination of funding to Title II Part D-Enhancing Education through Technology.
- f) Title I Part A-Basic Grants Low-Income and Neglected is projected with flat funding. There is a projection that Title I Part A will have a reduction due to increase in state-level reservations and the release of the 2010 Census (which is the factor in calculating districts’ allocation). However, the amount of reduction is unknown.
- g) Medi-Cal Administrative Activities (MAA) revenue is conservatively budgeted.

- h) The majority of the State Categorical Program revenues are projected with 0% COLA. In addition, the flexibility provision of using funds for any educational purpose is extended through 2014/15 (previously 2012/13) by SB 70.
- i) Funding for Lottery is budgeted at \$128.50 per prior year annual ADA, as recommended by Alameda County Office of Education and School Services of California.
- j) Class Size Reduction revenue is budgeted at \$1,071 per pupil in grades K-3 with a 30% penalty due to the ratio of 29:1.
- k) Mandated Cost Program revenues are not budgeted until the actual reimbursements are received.
- l) The net increase in Other State Revenues is due mainly to the revenue projection in AB3632 Special Education.
- m) 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.
- n) State Special Education revenues, under Assembly Bill 602, are projected with the 0% COLA.
- o) Interest Income is projected at 0.35%, as per 2010/11 3rd Quarter interest report from Alameda County Office of Education.
- p) Miscellaneous local revenues are projected to be stable for 2011/12.
- q) The District's miscellaneous donations will be budgeted upon the receipt of funds.
- r) Carryover of any unspent funds from prior year 2010/11 for Federal, State and Local Programs will be fully budgeted following the close of the books this summer. The Board will receive the Unaudited Actual Report including carryover amounts at its meeting in September.
- s) 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.
- t) Due to the impact of the Governor's May Revision, the District is projecting to use the Education Jobs Fund to balance the budget per December 7, 2010 board approved budget modifications/reductions.
- u) Interfund Transfer-In to the General Fund is projected at \$0 to address the following:

Balance budget from Fund 17	\$0
Total	\$0

*

*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 (NTA) 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 2010/11 and 0.0151% salary scheduled increase for 2011/12 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 2011/12.
- 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 salary 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/reductions beginning in 2010/11.
- e) Based on another 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 five (5) work days for 12 month employees will be reduced in 2011/12. This is equivalent to a reduction of 6 days for less than 12 month employees, and a reduction of 5 days for 12 month employees in salaries and benefits. This is projected to be restored in 2012/13.
- f) Newark Management employees increased their ongoing reduced work year from 5 to 8 days. Confidential employees also increased their ongoing reduced work year from 2 to 5 days. Both are effective in 2011/12. This is also equivalent to reduction of salaries and mandatory benefits.
- g) The cost of 1% of General Fund salaries and benefits is \$386,981 (NTA \$249,887, CSEA \$72,777, NEWMA \$64,317).
- h) Class Size Ratios were approved by the Board of Education as part of budget modifications/reductions on April 27, 2010.

Grade	Ratio	Grade	Ratio
K-3	29:1	7-8	33:1

4-6	33:1	9-12	33:1
-----	------	------	------

i) Mandatory Employee Benefits:

Employee Benefit	Rate	Employee Benefit	Rate
STRS	8.25%	PERS and PERS Reduc	13.02%
FICA	6.20%	Medicare	1.45%
Alternative Retirement	3.75%	State Unemployment Ins	1.76%
Workers Compensation	2.92%	Retiree Benefits	1.92%

- j) PERS rate is budgeted at an increase of 0.693% for the 2011/12 fiscal year.
- k) State Unemployment Insurance rate is budgeted at an increase of 1.04% for the 2011/12 fiscal year.
- l) The District Workers Compensation rate is budgeted at an increase of 0.22% for the 2011/12 fiscal year.
- m) School per pupil allowance for supplies and miscellaneous site expenses:

Grade Level	From General Fund (per Enrollment)	From Lottery Funding (per enrollment)	Total
K-6	\$21.00	\$10.38	\$31.38
7-8	\$24.00	\$11.62	\$35.62
9-12	\$26.00	\$12.45	\$38.45

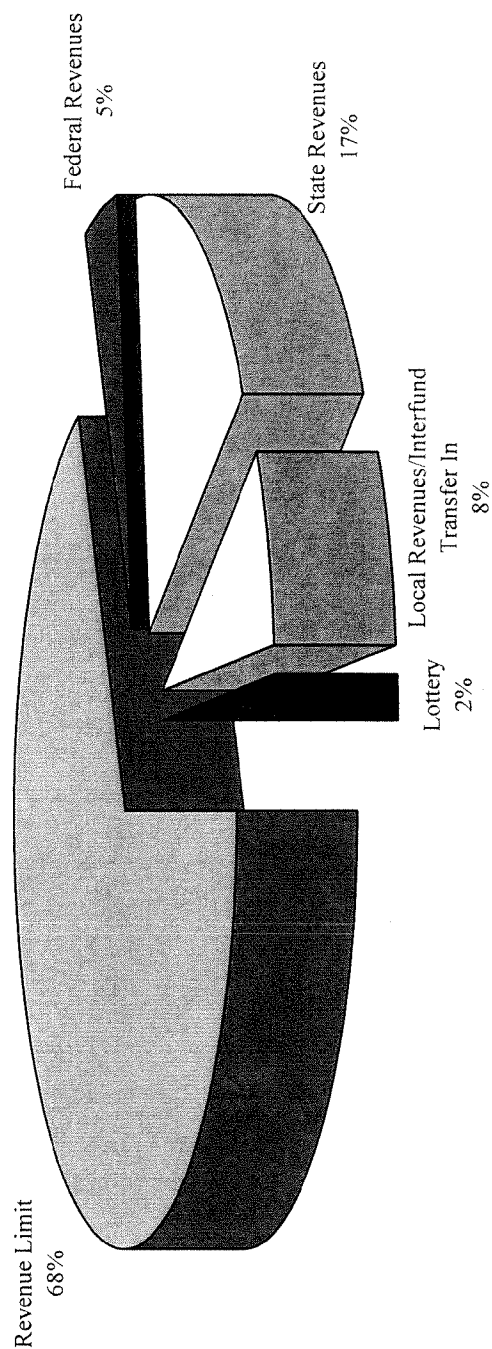
- n) The net decrease in Books and Supplies, and Services and Other Operating Expenses is due to carryover of unspent funds and one-time expenditures from prior year 2010/11.
- o) The District utility expenditures are projected to increase by 3.5%.
- p) Indirect Cost is budgeted at 6.76%.
- q) There is no projection for contribution to Deferred Maintenance. The Local Education Agency (LEA) contribution requirement flexibility is extended through 2014/15 (previously 2012/13) by SB 70.
- r) Interfund Transfer Out of \$133,106 is the transfer to Fund 11 Adult Education for \$107,218 and Fund 12 Child Development for \$25,888 to balance its budget. The District will be assessing and monitoring the operations of the programs and is looking at sustainable budget modifications/reductions.
- s) The District is utilizing the flexibility provisions for Adult Education Revenue 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 Board of Education approved at the April 27, May 4 and May 11, 2011 Board Meetings budget modifications/reductions totaling \$5.5M effective 2010/11.
- u) The Board of Education understands its fiduciary responsibility to maintain fiscal solvency. 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. This 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 2011/12 Proposed Budget Report.

NEWARK UNIFIED SCHOOL DISTRICT
GENERAL FUND (FUND 01)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2011/12 PROPOSED BUDGET

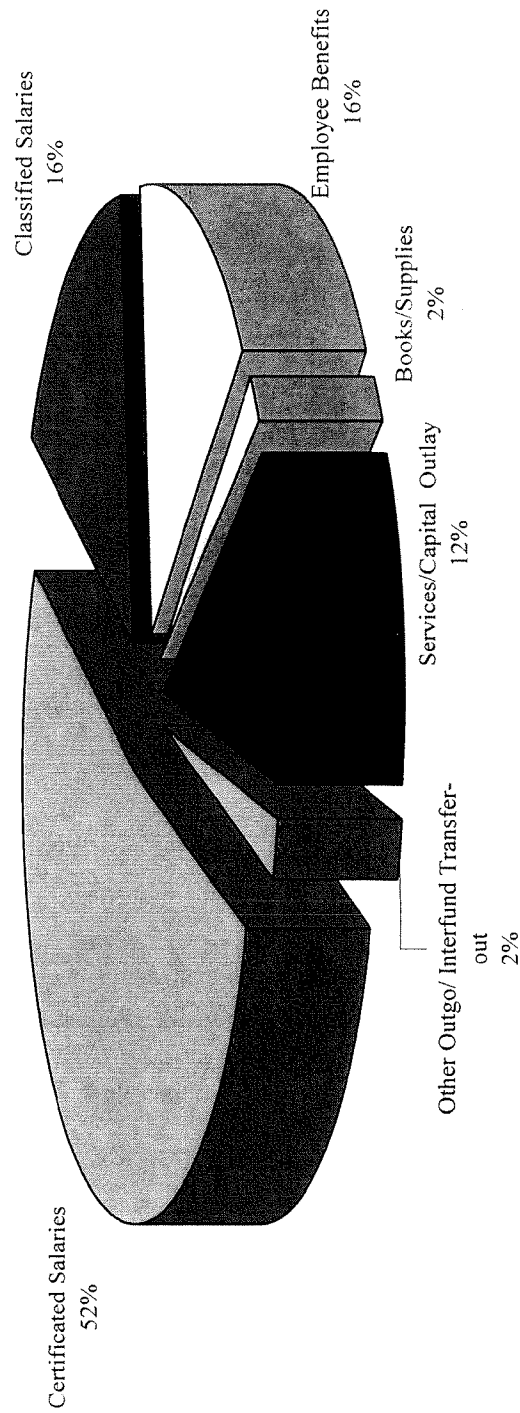
	2009/10 Actuals	2010/11 Estimated Actuals	2011/12 Proposed Budget
A) REVENUES			
Revenue Limit Sources	34,479,998	35,029,797	34,362,586
Federal Revenues	4,940,579	5,273,360	2,492,270
Other State Revenues	9,530,037	9,789,478	10,061,265
Local Revenues	4,336,337	4,371,202	3,813,025
TOTAL REVENUES	53,286,951	54,463,837	50,729,146
B) EXPENDITURES			
Certificated Salaries	30,231,574	27,777,991	26,297,796
Classified Salaries	8,748,325	8,314,333	7,934,563
Employee Benefits	7,810,946	7,815,954	8,016,043
Books and Supplies	2,360,583	2,661,752	1,038,301
Services and Operating Expenses	5,016,494	5,863,480	6,158,297
Capital Outlay	0	0	0
Other Outgo	1,789,942	1,225,666	1,131,257
Direct Support/Indirect Costs	(148,416)	(142,330)	(149,890)
TOTAL EXPENDITURES	55,809,448	53,516,846	50,426,367
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(2,522,497)	946,991	302,779
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	30,000	453,074	0
Interfund Transfer Out	322,418	45,413	133,106
Contributions/Flexibility Transfers	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	(292,418)	407,661	(133,106)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(2,814,915)	1,354,652	169,673
F) BEGINNING FUND BALANCE	6,240,253	3,425,338	4,779,990
G) ENDING FUND BALANCE	3,425,338	4,779,990	4,949,663
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable i.e. Revolving Cash/Stores/Prepaid E	100,525	100,525	100,525
b) Restricted i.e. Federal and State Entitlements	1,470,795	1,321,808	-
c) Committed	-	-	-
d) Assigned	1,292,697	433,910	609,926
e) Unassigned - Reserve for Economic Uncertainty	561,320	535,633	1,516,785
e.1) Unassigned	0	2,388,114	2,722,427

**Sources of Projected Revenue
General Fund
2011/12 Proposed Budget**



Revenue Category	Amount	% of Total
Revenue Limit	\$34,362,586	68%
Federal Revenues	2,492,270	5%
State Revenues	9,162,150	17%
Local Revenues/Interfund Transfer In	3,813,025	8%
Lottery	899,115	2%
Total Revenue	\$50,729,146	100%

**Projected Expenditures
General Fund
2011/12 Proposed Budget**



Expenditures Category	Amount	% of Total
Certificated Salaries	\$26,297,796	52%
Classified Salaries	7,934,563	16%
Employee Benefits	8,016,043	16%
Books/Supplies	1,038,301	2%
Services/Capital Outlay	6,158,297	12%
Other Outgo/ Interfund Transfer-out	1,114,473	2%
Total Expenditures	\$50,559,473	100%

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
2011/12 PROPOSED BUDGET

	2009/10 Actuals	2010/11 Estimated Actuals	2011/12 Proposed Budget
A) REVENUES			
Revenue Limit Sources	33,349,186	33,927,045	33,217,755
Other Federal Revenues	111,868	80,000	95,000
Class Size Reduction: K-3	1,230,344	1,049,580	1,019,592
Class Size Reduction: 9th Grade	0	0	0
Mandated Cost Reimbursement	0	231,399	0
Lottery: Unrestricted	843,930	831,488	776,667
Other State Revenues	5,494,543	5,700,676	5,936,758
Leases and Rental	331,314	245,000	245,000
Interest	30,848	21,460	16,377
Other Local Revenues	447,687	312,135	310,698
TOTAL REVENUES	41,839,720	42,398,783	41,617,847
B) EXPENDITURES			
Certificated Salaries	22,923,821	21,364,921	20,110,313
Classified Salaries	6,789,446	6,337,730	5,915,400
Employee Benefits	5,931,752	5,943,920	5,997,331
Books and Supplies	1,071,059	771,701	750,786
Services and Operating Expenses	3,347,724	3,795,883	3,559,737
Capital Outlay	0	0	0
Other Outgo	1,779,073	1,217,227	1,124,575
Direct Support/Indirect Costs	(785,695)	(765,939)	(758,854)
TOTAL EXPENDITURES	41,057,179	38,665,443	36,699,288
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	782,540	3,733,340	4,918,559
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	30,000	453,074	
Interfund Transfer Out	322,418	45,413	133,106
Contributions/Flexibility Transfers	(1,488,892)	(2,637,361)	(3,293,972)
TOTAL OTHER FINANCING SOURCES/USES	(1,781,310)	(2,229,700)	(3,427,078)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(998,770)	1,503,640	1,491,481

NEWARK UNIFIED SCHOOL DISTRICT
GENERAL FUND WITHOUT SPECIAL EDUCATION AND CATEGORICAL PROGRAMS
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2011/12 PROPOSED BUDGET

	2009/10 Actuals	2010/11 Estimated Actuals	2011/12 Proposed Budget
F) BEGINNING FUND BALANCE	2,953,312	1,954,542	3,458,182
G) ENDING FUND BALANCE	1,954,542	3,458,182	4,949,663
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable i.e. Revolving Cash/Stores/Prepaid Ex	100,525	100,525	100,525
b) Restricted i.e. Federal and State Entitlements	-	-	-
c) Committed	-	-	-
d) Assigned	1,292,697	433,910	609,926
e) Unassigned - Reserve for Economic Uncertainty	561,320	535,633	1,516,785
e.1) Unassigned	-	2,388,114	2,722,427

Components of Assigned Ending Fund Balance

Deferred Maintenance	262,331	109,571	109,571
Repayment to Fund 17	300,516	300,516	300,516
Advance Placement	9,500	0	0
Standardized Testing and Reporting (STAR)	2,777	0	0
CA English Language Dev Test (CELDT)	1,698	0	0
Flexibility Block Grant	39,911	0	0
TCBG - BTSA-EBBIC	270,194	0	0
TCBG - BTSA-Cluster Region Director	2,651	0	0
TCBG - BTSA-Newark USD	60,038	0	0
Increase Contribution to Special Education	294,684	0	0
Other Designations	48,397	0	0
NTA Deferred Salary Increase	0	23,823	49,383
Staffing Adjustments due to Enrollment	0	0	150,456
Total	1,292,697	433,910	609,926

GENERAL FUND

SPECIAL EDUCATION

NEWARK UNIFIED SCHOOL DISTRICT
SUMMARY OF SPECIAL EDUCATION PROGRAMS
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2011/12 PROPOSED BUDGET

	2009/10 Actuals	2010/11 Estimated Actuals	2011/12 Proposed Budget
A) REVENUES			
Revenue Limit Sources	1,130,812	1,102,752	1,144,831
Federal Revenues	2,200,150	1,524,038	1,175,110
Other State Revenues	457,592	394,050	783,111
Local Revenues	3,094,184	3,009,500	2,922,770
TOTAL REVENUES	6,882,737	6,030,340	6,025,822
B) EXPENDITURES			
Certificated Salaries	3,950,554	3,850,640	3,932,509
Classified Salaries	1,515,802	1,527,315	1,522,002
Employee Benefits	1,291,513	1,373,385	1,464,630
Books and Supplies	303,277	267,679	65,666
Services and Operating Expenses	904,934	1,301,630	1,832,093
Capital Outlay	0	0	0
Other Outgo	4,193	1,757	0
Direct Support/Indirect Costs	394,575	408,295	502,894
TOTAL EXPENDITURES	8,364,849	8,730,701	9,319,794
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(1,482,112)	(2,700,361)	(3,293,972)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	0	0	0
Interfund Transfer Out	0	0	0
Contributions/Flexibility Transfers	1,482,112	2,700,361	3,293,972
TOTAL OTHER FINANCING SOURCES/USES	1,482,112	2,700,361	3,293,972
E) NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0
F) BEGINNING FUND BALANCE	0	0	0
G) ENDING FUND BALANCE	0	0	0
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable i.e. Revolving Cash/Stores/Prepaid E	-	-	-
b) Restricted i.e. Federal and State Entitlements	-	-	-
c) Committed	-	-	-
d) Assigned	-	-	-
e) Unassigned - Reserve for Economic Uncertainty	-	-	-
e.1 Unassigned	-	-	-

NEWARK UNIFIED SCHOOL DISTRICT
DETAILS OF SPECIAL EDUCATION PROGRAM REVENUES
2011/12 PROPOSED BUDGET

	2009/10 Actuals	2010/11 Estimated Actuals	2011/12 Proposed Budget
A) REVENUE LIMIT SOURCES			
Revenue Limit Transfer	919,268	902,371	949,912
Property Tax Transfer	211,544	200,381	194,919
TOTAL REVENUE LIMIT SOURCES	<u>1,130,812</u>	<u>1,102,752</u>	<u>1,144,831</u>
B) FEDERAL REVENUES			
Basic Local Assistance Entitlement	1,043,264	1,013,057	987,181
Special Ed: IDEA BasIS	20,065	36,947	36,947
Special Ed: ARRA Basic Local Assistance	902,829	276,055	0
Special Ed: ARRA SELocPriv	16,767	4,065	0
Preschool Grant	43,988	55,727	55,727
Special Ed: ARRA Preschool Grant	40,680	8,700	0
Preschool Local Entitlement	74,494	94,900	94,900
Local Staff Development	0	0	0
Special Ed: ARRA Preschool Local Entitlement	57,710	34,232	0
Preschool Staff Development	353	355	355
TOTAL FEDERAL REVENUES	<u>2,200,150</u>	<u>1,524,038</u>	<u>1,175,110</u>
C) STATE REVENUES			
Special Education: Mental Health	35,701	34,424	423,485
Workability	30,825	30,825	30,825
Low Incidence	1,192	1,281	1,281
Local Staff Development	2,745	2,588	2,588
Transportation: Home to School	107,473	90,206	90,206
Transportation: Special Education	279,656	234,726	234,726
TOTAL STATE REVENUES	<u>457,592</u>	<u>394,050</u>	<u>783,111</u>
C) LOCAL REVENUES			
Special Education Apportionment	3,059,814	2,972,515	2,885,785
Miscellaneous Local Revenues-SELPA Administration	34,370	36,985	36,985
TOTAL LOCAL REVENUES	<u>3,094,184</u>	<u>3,009,500</u>	<u>2,922,770</u>
TOTAL SPECIAL EDUCATION PROGRAM REVENUES	<u>6,882,737</u>	<u>6,030,340</u>	<u>6,025,822</u>

GENERAL FUND

CATEGORICAL PROGRAMS

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

	2009/10 Actuals	2010/11 Estimated Actuals	2011/12 Proposed Budget
A) REVENUES			
Revenue Limit Sources	0	0	0
Federal Revenues	2,628,561	3,669,322	1,222,160
Other State Revenues	1,503,629	1,582,285	1,545,137
Local Revenues	432,305	783,107	318,180
TOTAL REVENUES	4,564,495	6,034,714	3,085,477
B) EXPENDITURES			
Certificated Salaries	3,357,199	2,562,430	2,254,974
Classified Salaries	443,077	449,288	497,161
Employee Benefits	587,680	498,649	554,082
Books and Supplies	986,248	1,622,372	221,849
Services and Operating Expenses	763,837	765,967	766,467
Capital Outlay	0	0	0
Other Outgo	6,675	6,682	6,682
Direct Support/Indirect Costs	242,704	215,314	106,070
TOTAL EXPENDITURES	6,387,420	6,120,702	4,407,285
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(1,822,925)	(85,988)	(1,321,808)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In		0	0
Interfund Transfer Out		0	0
Contributions/Flexibility Transfers	6,780	(63,000)	0
TOTAL OTHER FINANCING SOURCES/USES	6,780	(63,000)	0
E) NET INCREASE (DECREASE) IN FUND BALANCE	(1,816,145)	(148,988)	(1,321,808)
F) BEGINNING FUND BALANCE	3,286,941	1,470,795	1,321,808
G) ENDING FUND BALANCE	1,470,795	1,321,808	0
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable i.e. Revolving Cash/Stores/Prepaid E	-	-	-
b) Restricted i.e. Federal and State Entitlements	1,470,795	1,321,808	-
c) Committed	-	-	-
d) Assigned	-	-	-
e) Unassigned - Reserve for Economic Uncertainty	-	-	-
e.1) Unassigned	0	(0)	0

**NEWARK UNIFIED SCHOOL DISTRICT
DETAILS OF CATEGORICAL PROGRAM REVENUES
2011/12 PROPOSED BUDGET**

	2009/10 Actuals	2010/11 Estimated Actuals	2011/12 Proposed Budget
A) FEDERAL REVENUES			
Title I: Basic Grants Low Income	764,738	1,279,242	811,067
ARRA Title I, Part A, Basic Grants Low Income	131,446	368,135	0
ARRA SFSF	978,640	0	0
Education Job Fund	0	1,321,808	0
Vocational Programs (Carl Perkins Act)	42,848	37,875	37,875
Title IV: Drug Free Schools	22,596	4,810	0
Title II: Part A Teacher Quality	262,180	294,110	180,330
Title II: Part A Principal Training	948	3,594	0
Title II: Part D Enhancing Education Through Technology	0	4,827	0
Title II: Part D EETT-Competitive	181,466	0	0
Title III: Immigrant Education Program	15,993	0	0
Title III: Limited English Proficiency	167,589	334,718	192,888
Medi-Cal Billing Option	60,118	20,203	0
Other Federal Revenue	0	0	0
TOTAL FEDERAL REVENUES	2,628,561	3,669,322	1,222,160
B) STATE REVENUES			
After School Learning & Safe Neighborhood (NEST)	182,391	300,150	300,150
English Language Acquisition Program (ELAP)	60,576	0	0
Lottery: Instructional Materials	133,735	129,343	122,448
Tobacco-Use Prevention Education 4-8 (TUPE 4-8)	4,839	1,127	0
Economic Impact Aid (EIA) - LEP	1,076,812	1,051,799	1,051,799
Partnership Academies Program	45,276	99,866	70,740
Other State Revenue	0	0	0
TOTAL STATE REVENUES	1,503,629	1,582,285	1,545,137
C) LOCAL REVENUES			
BTSA Local	11,034	41,425	0
BTSA Induction Consultant	18,510	69,710	0
Career and Counseling Center	31,542	30,478	29,162
City of Newark - Music Donation	17,083	22,917	0
Educator-on-Loan	188,813	184,746	190,990
Library Donation/Fundraising	4,759	9,606	0
Kaiser Community Benefit Strategic Grant	1,053	87	0
Educational Tech. K-12 Voucher (Microsoft Settlement)	3,700	105,165	0
Kaiser Initiative Grant	556	4,248	0
College and Career Center-PSAT	5,534	0	0
Puente Program	42,324	43,276	0
Bay Science	52,206	47,592	0
Kaiser - School Health Services	0	55,000	49,014
Mental Health Services - PEI	0	55,049	49,014
Miscellaneous Local Donation	55,189	113,808 *	0
TOTAL LOCAL REVENUES	432,305	783,107	318,180
TOTAL CATEGORICAL PROGRAM REVENUES	4,564,495	6,034,714	3,085,477

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 projection for 2011/12 is 6,500. The district is also projecting a decline in enrollment in 2012/13 and 2013/14. Projected enrollment for 2012/13 and 2013/14 is 6,332 and 6,132 respectively.
- b) Average Daily Attendance (ADA) for 2011/12 is currently projected at 6,198. This is equivalent to 95.35% 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 6,403 and the Base Revenue Limit per ADA without the Deficit for 2011/12 is projected at \$6,505.91.
- c) Projected ADA for 2012/13 and 2013/14 is 6,038 and 5,847 respectively. This is also equivalent to 95.35% attendance rate.
- d) Revenue Limit income for the year 2012/13 and 2013/14 is based on prior year ADA of 6,198 and 6,038 respectively due to declining enrollment trend.
- e) The Statutory COLA for 2011/12 is 2.24% (previously projected at 1.67%) with Revenue Limit Deficit of 19.754% (previously projected at 19.608%) per the Governor's May Revision.
- f) The recommended planning COLA for 2012/13 is 3.20% (previously projected at 1.80%) and for 2013/14 is 2.70% (previously projected at 2.30%), with Revenue Limit Deficit of 19.754% for 2012/13 and 2013/14 (previously projected at 19.608% for both years).
- 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 3.20% (previously projected at 1.80%) in 2012/13 and 2.70% (previously projected at 2.30%) in 2013/14. The net increase in State Categorical Program in 2011/12 is due to the revenue projection in AB3632 Special Education, 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 extended by two years - until 2014/15 (previously 2012/13).
- i) The Governor extended the flexibility for K-3 Class Size Reduction through 2013/14.

- 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 3.20% (previously projected at 1.80%) for 2012/13 and 2.70% (previously projected at 2.30%) for 2013/14.
- 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 \$0 for the budget year to address the following:

	2011/12	2012/13	2013/14
Balance budget from Fund 17	\$0	\$0	\$0
Total	\$0	\$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 0.0869% for 2010/11, 0.0151% for 2011/12, 3.2279% for 2012/13 and 2.71% for 2013/14 are projected for Newark Teacher's Association (NTA) and are designated as Assigned Fund Balance.
- 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 (projected cost is \$1.2M-\$1.3M), which is part of the April 27, 2010 Board approved budget modifications/reduction beginning in 2010/11.
- d) There are no projections for any salary or health benefits increase for California School Employees Association (CSEA) in 2011/12, 2012/13 and 2013/14.
- e) Based on another 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 five (5) work days for 12 month employees will be reduced in 2011/12 only. This is equivalent to a reduction of 6 days

for less than 12 month employees and a reduction of 5 days for 12 month employees in salaries and mandatory benefits. This is projected to be restored in 2012/13.

- f) There are no projections for any salary or health benefit increases for Newark Management Association in 2011/12, 2012/13 and 2013/14.
- g) Newark Management employees increased their ongoing reduced work year from 5 to 8 days. Confidential employees also increased their ongoing reduced work year from 2 to 5 days. Both are effective in 2011/12. This is also equivalent to reduction of salaries and mandatory benefits.
- h) Based on projected enrollment, certificated salaries in 2012/13 and 2013/14 have been reduced by 5 FTE and 6 FTE respectively due to a projected decline of 168 pupils in 2012/13 and 200 pupils in 2013/14.
- i) K-3 Class Size Reduction program flexibility is extended through 2013/14 and will be restored to its original program in 2014/15.
- j) The cost of 1% of General Fund salaries and benefits is \$386,981 (NTA \$249,887, CSEA \$72,777, NEWMA \$64,317).
- k) 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 and 2013/14 are due to the COLA applied to the state flexible categorical programs.
- l) Utility costs are projected to increase by approximately 3.5% per year for 2012/13 and 2013/14.
- m) The net decrease for Other Outgo in 2011/12 is due to capital lease contracts ending in 2010/11. However, the net increase in 2012/13 and 2013/14 is the COLA applied to ROC/P funds and TCBG BTSA Cluster, which is transferred to Mission Valley ROP and Monterey COE respectively.
- n) Indirect Cost is projected to be 6.76% for 2012/13 and 2013/14.
- o) The Deferred Maintenance match flexibility is extended by two years – until 2014/15 (previously 2012/13).
- p) Other Financing Uses of \$133,106 in 2011/12 is the transfer to Fund 11 Adult Education for \$107,218 and Fund 12 Child Care for \$25,888 to balance its budget. It is then eliminated in the subsequent years. The District will be assessing and monitoring the programs.
- q) 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.
- r) 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 2011/12 Proposed Budget Report.

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

**NEWARK UNIFIED SCHOOL DISTRICT
GENERAL FUND-COMBINED
MULTI-YEAR PROJECTION
2011/12 PROPOSED BUDGET**

	Estimated Actuals 2010/11	Proposed Budget 2011/12	Projected Budget 2012/13	Projected Budget 2013/14
REVENUES AND OTHER FINANCING SOURCES				
Revenue Limit Sources	35,029,797	34,362,587	34,294,014	34,281,244
Federal Revenues	5,273,360	2,492,270	2,492,270	2,492,270
Other State Revenues	9,789,478	10,061,265	10,260,612	10,413,068
Other Local Revenues	4,371,202	3,813,025	3,824,120	3,904,530
Other Financing Sources	453,074	0	0	0
Contributions	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	54,916,911	50,729,147	50,871,016	51,091,112
EXPENDITURES AND OTHER FINANCING USES				
<u>Certificated Salaries</u>				
Base Salaries	27,777,991	26,297,796	26,297,796	27,489,524
Step & Column Adjustments	0	0	407,736	412,343
Cost of Living Adjustments	0	0	0	0
Other Adjustments	0	0	783,992	(399,528)
Total Certificated Salaries	27,777,991	26,297,796	27,489,524	27,502,339
<u>Classified Salaries</u>				
Base Salaries	8,314,333	7,934,563	7,934,563	7,987,975
Step & Column Adjustments	0	0	118,049	119,820
Cost of Living Adjustments	0	0	0	0
Other Adjustments	0	0	(64,637)	0
Total Classified Salaries	8,314,333	7,934,563	7,987,975	8,107,795
Employee Benefits	7,815,954	8,016,043	8,224,859	8,259,622
Books & Supplies	2,661,752	1,038,301	1,131,671	1,212,973
Services & Other Operating Expenses	5,863,480	6,158,297	5,924,957	5,920,369
Capital Outlay	0	0	0	0
Other Outgo	1,225,666	1,131,257	1,165,887	1,196,041
Direct Support/Indirect Costs	(142,330)	(149,890)	(101,454)	(101,454)
Other Financing Uses	45,413	133,106	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	53,562,259	50,559,473	51,823,419	52,097,685
NET INCREASE/(DECREASE) IN FUND BALANCE	1,354,652	169,674	(952,403)	(1,006,573)
BEGINNING FUND BALANCE	3,425,338	4,779,990	4,949,664	3,997,261
ENDING FUND BALANCE	4,779,990	4,949,664	3,997,261	2,990,688
COMPONENTS OF ENDING FUND BALANCE				
Nonspendable i.e. Revolving Cash, Stores, Prepaid Exp	100,525	100,525	100,525	100,525
Restricted i.e. Categorical Programs (Entitlements)	1,321,808	0	0	0
Committed	0	0	0	0
Assigned	433,910	609,926	1,481,249	3,084,597
Unassigned - Reserve for Economic Uncertainty	535,633	1,516,786	1,554,704	1,562,932
Unassigned	2,388,115	2,722,427	860,784	(1,757,365)

**NEWARK UNIFIED SCHOOL DISTRICT
GENERAL FUND-UNRESTRICTED
MULTI-YEAR PROJECTION
2011/12 PROPOSED BUDGET**

	Estimated Actuals 2010/11	Proposed Budget 2011/12	Projected Budget 2012/13	Projected Budget 2013/14
REVENUES AND OTHER FINANCING SOURCES				
Revenue Limit Sources	33,467,429	32,679,655	32,889,674	33,116,400
Federal Revenues	80,000	95,000	95,000	95,000
Other State Revenues	7,800,965	7,733,017	7,859,781	7,947,415
Other Local Revenues	578,595	572,075	490,825	490,825
Other Financing Sources	453,074	0	0	0
Contributions	(4,075,810)	(4,325,710)	(4,606,564)	(4,792,419)
TOTAL REVENUES AND OTHER FINANCING SOURCES	38,304,253	36,754,037	36,728,716	36,857,221
EXPENDITURES AND OTHER FINANCING USES				
<u>Certificated Salaries</u>				
Base Salaries	20,650,182	19,702,155	19,702,155	21,455,646
Step & Column Adjustments		0	321,999	321,835
Cost of Living Adjustments		0	0	0
Other Adjustments		0	1,431,492	(399,528)
Total Certificated Salaries	20,650,182	19,702,155	21,455,646	21,377,953
<u>Classified Salaries</u>				
Base Salaries	5,694,232	5,331,281	5,331,281	5,489,400
Step & Column Adjustments		0	81,124	82,341
Cost of Living Adjustments		0	0	0
Other Adjustments		0	76,995	0
Total Classified Salaries	5,694,232	5,331,281	5,489,400	5,571,741
Employee Benefits	5,580,057	5,682,725	6,047,373	6,057,163
Books & Supplies	718,807	691,999	785,369	866,671
Services & Other Operating Expenses	3,714,054	3,418,937	3,524,402	3,586,983
Capital Outlay	0	0	0	0
Other Outgo	1,212,539	1,124,575	1,159,205	1,189,359
Direct Support/Indirect Costs	(814,671)	(822,223)	(780,276)	(786,076)
Other Financing Uses	45,413	133,106	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	36,800,613	35,262,555	37,681,119	37,863,794
NET INCREASE/(DECREASE) IN FUND BALANCE	1,503,640	1,491,482	(952,403)	(1,006,573)
BEGINNING FUND BALANCE	1,954,542	3,458,182	4,949,664	3,997,261
ENDING FUND BALANCE	3,458,182	4,949,664	3,997,261	2,990,688
COMPONENTS OF ENDING FUND BALANCE				
Nonspendable i.e. Revolving Cash, Stores, Prepaid Exp	100,525	100,525	100,525	100,525
Restricted i.e. Categorical Programs (Entitlements)	0	0	0	0
Committed	0	0	0	0
Assigned	433,910	609,926	1,481,249	3,084,597
Unassigned - Reserve for Economic Uncertainty	535,633	1,516,786	1,554,704	1,562,932
Unassigned	2,388,115	2,722,427	860,784	(1,757,365)

**NEWARK UNIFIED SCHOOL DISTRICT
GENERAL FUND-RESTRICTED
MULTI-YEAR PROJECTION
2011/12 PROPOSED BUDGET**

	Estimated Actuals 2010/11	Proposed Budget 2011/12	Projected Budget 2012/13	Projected Budget 2013/14
REVENUES AND OTHER FINANCING SOURCES				
Revenue Limit Sources	1,562,368	1,682,932	1,404,340	1,164,844
Federal Revenues	5,193,360	2,397,270	2,397,270	2,397,270
Other State Revenues	1,988,513	2,328,248	2,400,831	2,465,653
Other Local Revenues	3,792,607	3,240,950	3,333,295	3,413,705
Other Financing Sources	0	0	0	0
Contributions	4,075,810	4,325,710	4,606,564	4,792,419
TOTAL REVENUES AND OTHER FINANCING SOURCES	16,612,658	13,975,110	14,142,300	14,233,891
EXPENDITURES AND OTHER FINANCING USES				
<u>Certificated Salaries</u>				
Base Salaries	7,127,809	6,595,641	6,595,641	6,033,878
Step & Column Adjustments		0	85,737	90,508
Cost of Living Adjustments		0	0	0
Other Adjustments		0	(647,500)	0
Total Certificated Salaries	7,127,809	6,595,641	6,033,878	6,124,386
<u>Classified Salaries</u>				
Base Salaries	2,620,101	2,603,282	2,603,282	2,498,575
Step & Column Adjustments		0	36,925	37,479
Cost of Living Adjustments		0	0	0
Other Adjustments		0	(141,632)	0
Total Classified Salaries	2,620,101	2,603,282	2,498,575	2,536,054
Employee Benefits	2,235,897	2,333,318	2,177,486	2,202,459
Books & Supplies	1,942,945	346,302	346,302	346,302
Services & Other Operating Expenses	2,149,426	2,739,360	2,400,555	2,333,386
Capital Outlay	0	0	0	0
Other Outgo	13,127	6,682	6,682	6,682
Direct Support/Indirect Costs	672,341	672,333	678,822	684,622
Other Financing Uses	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	16,761,646	15,296,918	14,142,300	14,233,891
NET INCREASE/(DECREASE) IN FUND BALANCE	(148,988)	(1,321,808)	0	0
BEGINNING FUND BALANCE	1,470,796	1,321,808	0	0
ENDING FUND BALANCE	1,321,808	0	0	0
COMPONENTS OF ENDING FUND BALANCE				
Nonspendable i.e. Revolving Cash, Stores, Prepaid Exp	0	0	0	0
Restricted i.e. Categorical Programs (Entitlements)	1,321,808	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned - Reserve for Economic Uncertainty	0	0	0	0
Unassigned	0	0	0	0

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SPECIAL PURPOSE FUNDS

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ADULT EDUCATION FUND

FUND 11

PURPOSE:

The Adult Education Fund is used to account separately for federal, state and local income for adult education programs. Expenditures in this fund may only be expended for adult education purposes. Money received for other than adult education cannot be transferred to the Adult Education Fund or expended for adult education purposes (*Education Code* sections 52616[b] and 52501).

ASSUMPTIONS:

Revenues:

- Federal revenues projected to decrease from prior year due to grant projection.
- Interfund Transfer In of \$107K from General Fund is needed to balance the budget.
- Adult Education funding is part of the Budget Act Flexibility and will be received in the General Fund, to be used for any educational purpose (Board of Education approved budget modifications/reductions dated April 27, 2010)
- Due to the Budget Act Flexibility, State funding is projected with a base year of 2007/08.
- The Budget Act Flexibility is extended through 2014/15 (previously 2012/13) by SB 70.

Expenditures:

- Expenditures are reduced due to the Budget Act Flexibility. Differences from prior year to 2011/12 are due to budget modifications/reductions initiated by the department.

**NEWARK UNIFIED SCHOOL DISTRICT
ADULT EDUCATION FUND (FUND 11)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2011/12 PROPOSED BUDGET**

	2009/10 Actuals	2010/11 Estimated Actuals	2011/12 Proposed Budget
A) REVENUES			
Revenue Limit Sources	0	0	0
Federal Revenues	37,029	39,702	19,851
Other State Revenues	0	0	0
Local Revenues	53,548	55,261	57,641
TOTAL REVENUES	<u>90,577</u>	<u>94,963</u>	<u>77,492</u>
B) EXPENDITURES			
Certificated Salaries	213,969	88,999	71,568
Classified Salaries	68,129	48,517	45,338
Employee Benefits	53,241	36,817	34,199
Books and Supplies	12,187	7,705	3,300
Services and Operating Expenses	29,445	102,394	22,814
Capital Outlay	0	0	0
Other Outgo	8,035	0	0
Direct Support/Indirect Costs	14,434	10,449	7,491
TOTAL EXPENDITURES	<u>399,440</u>	<u>294,881</u>	<u>184,710</u>
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(308,863)	(199,918)	(107,218)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	322,418	0	107,218
Interfund Transfer Out	0	0	0
Contributions/Flexibility Transfers	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	<u>322,418</u>	<u>0</u>	<u>107,218</u>
E) NET INCREASE (DECREASE) IN FUND BALANCE	13,555	(199,918)	0
F) BEGINNING FUND BALANCE	186,363	199,918	0
G) ENDING FUND BALANCE	199,918	0	0
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable	0	0	0
b) Restricted	0	0	0
c) Committed	0	0	0
d) Assigned	199,918	0	0
e) Unassigned - Reserve for Economic Uncertainty	0	0	0
e.1) Unassigned	0	0	0

CHILD DEVELOPMENT FUND

FUND 12

PURPOSE:

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs (*Education Code* Section 8328) at Bunker, Kennedy, Lincoln, Milani, Musick, and Snow Elementary Schools. Funds may be used only for expenditures for the operation of child development programs.

ASSUMPTIONS:

Revenues:

- State Apportionment for the Latchkey Program is eliminated per California Department of Education due to the state budget crisis.
- Local revenue sources are generated from parent fees and interest income.
- Parent Fees are projected based on current enrollment.
- Interfund Transfer In of \$26K from General Fund is needed to balance the budget.

Expenditures:

- Step change in the salary schedule is projected for all eligible employees.
- Salaries and benefits are projected to decrease due to CSEA's temporary reduction of work year, and budget modifications/reductions initiated by the department (board approval May 3, 2011).
- Other expenditure categories are budgeted conservatively.

**NEWARK UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND (FUND 12)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2011/12 PROPOSED BUDGET**

	2009/10 Actuals	2010/11 Estimated Actuals	2011/12 Proposed Budget
A) REVENUES			
Revenue Limit Sources	0	0	0
Federal Revenues	0	0	0
Other State Revenues	28,532	0	0
Local Revenues	726,839	672,159	662,315
TOTAL REVENUES	<u>755,371</u>	<u>672,159</u>	<u>662,315</u>
B) EXPENDITURES			
Certificated Salaries	67,492	62,490	56,574
Classified Salaries	466,601	409,667	353,274
Employee Benefits	204,244	203,260	202,471
Books and Supplies	3,216	3,798	1,200
Services and Operating Expenses	33,871	37,845	31,107
Capital Outlay	0	0	0
Other Outgo	25,000	0	0
Direct Support/Indirect Costs	41,289	39,512	43,577
TOTAL EXPENDITURES	<u>841,713</u>	<u>756,572</u>	<u>688,203</u>
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(86,342)	(84,413)	(25,888)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	0	45,413	25,888
Interfund Transfer Out	0	0	0
Contributions/Flexibility Transfers	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	<u>0</u>	<u>45,413</u>	<u>25,888</u>
E) NET INCREASE (DECREASE) IN FUND BALANCE	(86,342)	(39,000)	0
F) BEGINNING FUND BALANCE	125,342	39,000	0
G) ENDING FUND BALANCE	39,000	0	0
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable	0	0	0
b) Restricted	0	0	0
c) Committed	0	0	0
d) Assigned	39,000	0	0
e) Unassigned - Reserve for Economic Uncertainty	0	0	0
e.1) Unassigned	0	0	0

CAFETERIA FUND

FUND 13

PURPOSE:

The Cafeteria Fund (*Education Code* sections 38090–38093) is used to account separately for federal, state, and local resources to operate the food service program. The Cafeteria Fund generates its revenue from the federal and state government, subsidizing free and reduced priced lunches as well as a minimal subsidy of paid lunches. The District operates the National School Lunch Program, the Especially Needy Program and the Breakfast Program. In addition to the government funding, revenue is derived from sales of lunches and interest on deposits.

ASSUMPTIONS:

Revenues:

- Federal revenues are projected to increase due to an increase in participation in free and reduced National Lunch Program.
- Participation on fully paid lunches is projected to decline, resulting in a decrease in Local revenues.

Expenditures:

- Step change in the salary schedule is projected for all eligible employees.
- Expenditure for food supplies is projected conservatively.
- Other expenditure categories are budgeted consistent with the prior year. Differences from prior year to 2011/12 are due to one-time expenditures.

**NEWARK UNIFIED SCHOOL DISTRICT
CAFETERIA FUND (FUND 13)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2011/12 PROPOSED BUDGET**

	2009/10 Actuals	2010/11 Estimated Actuals	2011/12 Proposed Budget
A) REVENUES			
Revenue Limit Sources	0	0	0
Federal Revenues	1,698,430	1,462,267	1,523,606
Other State Revenues	136,475	114,560	104,890
Local Revenues	621,203	556,929	529,127
TOTAL REVENUES	<u>2,456,107</u>	<u>2,133,756</u>	<u>2,157,623</u>
B) EXPENDITURES			
Certificated Salaries	0	0	0
Classified Salaries	865,075	866,040	874,351
Employee Benefits	335,779	359,992	370,517
Books and Supplies	777,082	786,845	746,215
Services and Operating Expenses	74,143	70,503	67,718
Capital Outlay	111,526	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	92,692	92,369	98,822
TOTAL EXPENDITURES	<u>2,256,298</u>	<u>2,175,749</u>	<u>2,157,623</u>
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	199,809	(41,993)	0
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	0	0	0
Interfund Transfer Out	30,000	0	0
Contributions/Flexibility Transfers	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	<u>(30,000)</u>	<u>0</u>	<u>0</u>
E) NET INCREASE (DECREASE) IN FUND BALANCE	169,809	(41,993)	0
F) BEGINNING FUND BALANCE	428,885	598,695	556,702
G) ENDING FUND BALANCE	598,695	556,702	556,702
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable	0	0	0
b) Restricted	0	0	0
c) Committed	0	0	0
d) Assigned	598,695	556,702	556,702
e) Unassigned - Reserve for Economic Uncertainty	0	0	0
e.1) Unassigned	(0)	(0)	(0)

DEFERRED MAINTENANCE FUND

FUND 14

PURPOSE:

The Deferred Maintenance Fund was established to receive transfers from other funds up to ½ of 1% of the General Fund budget for expenditures. The State provides additional funds by matching the district contribution. Expenditures are in accordance with a 5-year Deferred Maintenance Plan submitted to the State Allocation Board. These expenditures are for paving, interior and exterior painting, roofing, plumbing, electrical, floor covering, or such other maintenance items as approved by the State Allocation Board.

ASSUMPTIONS:

Revenues:

- The State match for Deferred Maintenance is part of the Budget Act Flexibility and will be received in the General Fund, to be used for any educational purpose (Board of Education approved budget modifications/reductions dated April 27, 2010).
- The elimination of Local Education Agency's contribution requirement is extended through 2014/15 (previously 2012/13) by SB 70.

Expenditures:

- Expenditure budget for any work in progress or unfinished projects at the end of 2010/11 will be carried over to the succeeding year/s until completed.

**NEWARK UNIFIED SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND (FUND 14)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2011/12 PROPOSED BUDGET**

	2009/10 Actuals	2010/11 Estimated Actuals	2011/12 Proposed Budget
A) REVENUES			
Revenue Limit Sources	0	0	0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	1,651	298	0
TOTAL REVENUES	<u>1,651</u>	<u>298</u>	<u>0</u>
B) EXPENDITURES			
Certificated Salaries	0	0	0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	314,075	76,962	0
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
TOTAL EXPENDITURES	<u>314,075</u>	<u>76,962</u>	<u>0</u>
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(312,423)	(76,664)	0
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	0	0	0
Interfund Transfer Out	0	0	0
Contributions/Flexibility Transfers	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	<u>0</u>	<u>0</u>	<u>0</u>
E) NET INCREASE (DECREASE) IN FUND BALANCE	(312,423)	(76,664)	0
F) BEGINNING FUND BALANCE	389,088	76,664	0
G) ENDING FUND BALANCE	76,664	0	0
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable	0	0	0
b) Restricted	0	0	0
c) Committed	0	0	0
d) Assigned	76,664	0	0
e) Unassigned - Reserve for Economic Uncertainty	0	0	0
e.1) Unassigned	0	0	0

**SPECIAL RESERVE FUND
FOR OTHER THAN CAPITAL OUTLAY**

FUND 17

PURPOSE:

The Special Reserve Fund for Other Than Capital Outlay was established to serve as contingency reserve for the General Fund.

ASSUMPTIONS:

- The balance of this fund is to establish a special reserve for fiscal solvency as per Board approval dated December 6, 2005.
- The Board of Education had approved a temporary borrowing to General Fund to balance the budget. General Fund is to reimburse Fund 17 in the future.

	Actuals 2007/08	Actuals 2008/09	Actuals 2009/10	Projected 2010/11	Projected 2011/12	Total
Transfers to General Fund	\$ -	\$ 300,000	\$ -	\$ 395,074	\$ -	\$ 695,074

**NEWARK UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY (FUND 17)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2011/12 PROPOSED BUDGET**

	2009/10 Actuals	2010/11 Estimated Actuals	2011/12 Proposed Budget
A) REVENUES			
Revenue Limit Sources	0	0	0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	10,111	5,103	4,100
TOTAL REVENUES	<u>10,111</u>	<u>5,103</u>	<u>4,100</u>
B) EXPENDITURES			
Certificated Salaries	0	0	0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	0	0	0
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	10,111	5,103	4,100
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	0	0	0
Interfund Transfer Out	0	395,074	0
Contributions	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	<u>0</u>	<u>(395,074)</u>	<u>0</u>
E) NET INCREASE (DECREASE) IN FUND BALANCE	10,111	(389,971)	4,100
F) BEGINNING FUND BALANCE	1,385,024	1,395,135	1,005,164
G) ENDING FUND BALANCE	1,395,135	1,005,164	1,009,264
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable	0	0	0
b) Restricted	0	0	0
c) Committed	0	0	0
d) Assigned	1,395,135	1,005,164	1,009,264
e) Unassigned - Reserve for Economic Uncertainty	0	0	0
e.1) Unassigned	(0)	(0)	(0)

BUILDING FUND

FUND 21

PURPOSE:

The Building Fund was established to account separately for proceeds from the sale of bonds (Measure B). The District has issued five (5) series of bonds totaling \$66M.

ASSUMPTIONS:

Revenues:

- Local revenue is projected for interest earned.

Expenditures:

- Expenditure projected is for legal services associated with the fund.
- Expenditure budget for any work in progress or unfinished projects at the end of 2010/11 will be carried over to the succeeding year/s until completed.

**NEWARK UNIFIED SCHOOL DISTRICT
BUILDING FUND (FUND 21)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2011/12 PROPOSED BUDGET**

	2009/10 Actuals	2010/11 Estimated Actuals	2011/12 Proposed Budget
A) REVENUES			
Revenue Limit Sources	0	0	0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	5,550	3,249	1,847
TOTAL REVENUES	<u>5,550</u>	<u>3,249</u>	<u>1,847</u>
B) EXPENDITURES			
Certificated Salaries	0	0	0
Classified Salaries	11,239	11,080	0
Employee Benefits	2,653	2,771	0
Books and Supplies	0	0	0
Services and Operating Expenses	34,719	142,055	10,000
Capital Outlay	22,691	419,037	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
TOTAL EXPENDITURES	<u>71,302</u>	<u>574,943</u>	<u>10,000</u>
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(65,753)	(571,694)	(8,153)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	0	0	0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	<u>0</u>	<u>0</u>	<u>0</u>
E) NET INCREASE (DECREASE) IN FUND BALANCE	(65,753)	(571,694)	(8,153)
F) BEGINNING FUND BALANCE	841,327	775,575	203,881
G) ENDING FUND BALANCE	775,575	203,881	195,728
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable	0	0	0
b) Restricted	0	0	0
c) Committed	0	0	0
d) Assigned	775,575	203,881	195,728
e) Unassigned - Reserve for Economic Uncertainty	0	0	0
e.1) Unassigned	(0)	(0)	(0)

CAPITAL FACILITIES FUND

FUND 25

PURPOSE:

The Capital Facilities Fund is used to account separately for funds received from fees levied on developers or other agencies as a condition of approving a development. These levies are in accordance to a City Ordinance mandated by the City of Newark and the District. Rates are identified every year and assessed from new residential construction and commercial or industrial developments.

ASSUMPTIONS:

- Local revenues are budgeted to reflect interest income and the collection of developer fees. Expenditures represent the school facilities study and 3% administration costs on the fees collected in the fiscal year (Education Code 17620 (a) (5)).

**NEWARK UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND (FUND 25)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2011/12 PROPOSED BUDGET**

	2009/10 Actuals	2010/11 Estimated Actuals	2011/12 Proposed Budget
A) REVENUES			
Revenue Limit Sources	0	0	0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	27,705	10,955	11,606
TOTAL REVENUES	<u>27,705</u>	<u>10,955</u>	<u>11,606</u>
B) EXPENDITURES			
Certificated Salaries	0	0	0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	701	240	10,360
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	13,000	0	0
TOTAL EXPENDITURES	<u>13,701</u>	<u>240</u>	<u>10,360</u>
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	14,004	10,715	1,246
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	0	0	0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	<u>0</u>	<u>0</u>	<u>0</u>
E) NET INCREASE (DECREASE) IN FUND BALANCE	14,004	10,715	1,246
F) BEGINNING FUND BALANCE	581,956	595,960	606,675
G) ENDING FUND BALANCE	595,960	606,675	607,921
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable	0	0	0
b) Restricted	0	0	0
c) Committed	0	0	0
d) Assigned	595,960	606,675	607,921
e) Unassigned - Reserve for Economic Uncertainty	0	0	0
e.1) Unassigned	(0)	(0)	(0)

**SPECIAL RESERVE FUND
FOR CAPITAL OUTLAY PROJECTS**

FUND 40

PURPOSE:

The Special Reserve Fund for Capital Outlay exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Other authorized resources that may be transferred to the Special Reserve Fund are proceeds from sale or lease-with-option-to-purchase of real property, rentals and leases of real property specifically authorized for deposit to the fund by the governing board and excess amounts sufficient to pay all unpaid bond obligations. The proceeds obtained are expended solely for capital outlay purposes, including the acquisition of real property for intended use as a school site and the construction, reconstruction, and renovation of school facilities (Ed Code 17453).

ASSUMPTIONS:

- Expenditure budget for any work in progress or unfinished projects at the end of 2010/11 will be carried over to the succeeding year/s until completed.

**NEWARK UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE FUND FOR CAPITAL PROJECTS (FUND 40)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2011/12 PROPOSED BUDGET**

	2009/10 Actuals	2010/11 Estimated Actuals	2011/12 Proposed Budget
A) REVENUES			
Revenue Limit Sources	0	0	0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	2,714	2,133	0
TOTAL REVENUES	<u>2,714</u>	<u>2,133</u>	<u>0</u>
B) EXPENDITURES			
Certificated Salaries	0	0	0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	0	110,439	0
Capital Outlay	127,080	88,429	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
TOTAL EXPENDITURES	<u>127,080</u>	<u>198,868</u>	<u>0</u>
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(124,365)	(196,735)	0
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	0	0	0
Interfund Transfer Out	0	58,000	0
Contributions	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	<u>0</u>	<u>(58,000)</u>	<u>0</u>
E) NET INCREASE (DECREASE) IN FUND BALANCE	(124,365)	(254,735)	0
F) BEGINNING FUND BALANCE	379,101	254,735	0
G) ENDING FUND BALANCE	254,735	0	0
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable	0	0	0
b) Restricted	0	0	0
c) Committed	0	0	0
d) Assigned	254,735	0	0
e) Unassigned - Reserve for Economic Uncertainty	0	0	0
e.1) Unassigned	0	0	0

BOND INTEREST AND REDEMPTION FUND

FUND 51

PURPOSE:

The Bond Interest and Redemption Fund is used for the repayment of bonds issued for an LEA (Education Code sections 15125-15262). The premiums or accrued interest received from the sale of the bonds must be deposited in this fund. The principal revenues in this fund are State Subventions for Homeowners' Exemptions, Other Subventions/In-Lieu Taxes, Secured Roll Taxes, Unsecured Roll Taxes, Prior Years' Taxes and Interest. Expenditures in this fund are limited to bond interest, redemption, and related costs.

ASSUMPTIONS:

- Local revenues are budgeted to reflect collection of taxes for the year 2011/12.
Expenditures represent redemption of General Obligation Bond and bond interest.

**NEWARK UNIFIED SCHOOL DISTRICT
BOND INTEREST AND REDEMPTION FUND (FUND 51)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2011/12 PROPOSED BUDGET**

	2009/10 Actuals	2010/11 Estimated Actuals	2011/12 Proposed Budget
A) REVENUES			
Revenue Limit Sources	0	0	0
Federal Revenues	0	0	0
Other State Revenues	46,475	46,500	48,609
Local Revenues	4,965,843	4,722,372	5,095,492
TOTAL REVENUES	<u>5,012,317</u>	<u>4,768,872</u>	<u>5,144,101</u>
B) EXPENDITURES			
Certificated Salaries	0	0	0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	0	0	0
Capital Outlay	0	0	0
Other Outgo	4,717,501	4,893,975	5,066,635
Direct Support/Indirect Costs	0	0	0
TOTAL EXPENDITURES	<u>4,717,501</u>	<u>4,893,975</u>	<u>5,066,635</u>
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	294,817	(125,103)	77,466
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	0	0	0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	<u>0</u>	<u>0</u>	<u>0</u>
E) NET INCREASE (DECREASE) IN FUND BALANCE	294,817	(125,103)	77,466
F) BEGINNING FUND BALANCE	4,070,522	4,365,339	4,240,236
G) ENDING FUND BALANCE	4,365,339	4,240,236	4,317,702
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable	0	0	0
b) Restricted	4,365,339	4,240,236	4,317,702
c) Committed	0	0	0
d) Assigned	0	0	0
e) Unassigned - Reserve for Economic Uncertainty	0	0	0
e.1) Unassigned	(0)	(0)	(0)

TAX OVERRIDE FUND

FUND 53

PURPOSE:

The Tax Override Fund was used for the repayment of voted indebtedness tax levies resulting from the ad valorem tax levies. It was used to repay bonds issued for the completed construction projects at Newark Memorial High School and other projects throughout the district.

**NEWARK UNIFIED SCHOOL DISTRICT
TAX OVERRIDE FUND (FUND 53)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2011/12 PROPOSED BUDGET**

	2009/10 Actuals	2010/11 Estimated Actuals	2011/12 Proposed Budget
A) REVENUES			
Revenue Limit Sources	0	0	0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	296,230	17,112	11,988
TOTAL REVENUES	<u>296,230</u>	<u>17,112</u>	<u>11,988</u>
B) EXPENDITURES			
Certificated Salaries	0	0	0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	0	0	0
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	296,230	17,112	11,988
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	0	0	0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	<u>0</u>	<u>0</u>	<u>0</u>
E) NET INCREASE (DECREASE) IN FUND BALANCE	296,230	17,112	11,988
F) BEGINNING FUND BALANCE	3,299,262	3,595,492	3,612,604
G) ENDING FUND BALANCE	3,595,492	3,612,604	3,624,592
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable	0	0	0
b) Restricted	0	0	0
c) Committed	0	0	0
d) Assigned	3,595,492	3,612,604	3,624,592
e) Unassigned - Reserve for Economic Uncertainty	0	0	0
e.l) Unassigned	0	0	0

POSTEMPLOYMENT BENEFITS SELF INSURANCE FUND

FUND 67

PURPOSE:

The Postemployment Benefits Self Insurance Fund is established for the implementation of the Governmental Accounting Standard Board Statement 45 (GASB 45), Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pension and to accrue funds for future payments of postemployment benefits. The principal revenues in the fund will be in-district transfers from General Fund, other funds and interest. (Resolution No. 1791 passed by the Board of Education on June 16, 2009)

ASSUMPTIONS:

- Local Revenues and Expenditures are budgeted to reflect the Interfund Transfer-In from General Fund for the payments of postemployment benefits.

**NEWARK UNIFIED SCHOOL DISTRICT
POSTEMPLOYMENT BENEFITS SELF INSURANCE FUND (FUND 67)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2011/12 PROPOSED BUDGET**

	2009/10 Actuals	2010/11 Estimated Actuals	2011/12 Proposed Budget
A) REVENUES			
Revenue Limit Sources	0	0	0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	625,664	677,382	723,479
TOTAL REVENUES	<u>625,664</u>	<u>677,382</u>	<u>723,479</u>
B) EXPENDITURES			
Certificated Salaries	0	0	0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	625,664	677,382	723,479
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
TOTAL EXPENDITURES	<u>625,664</u>	<u>677,382</u>	<u>723,479</u>
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	0	0	0
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	0	0	0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	<u>0</u>	<u>0</u>	<u>0</u>
E) NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0
F) BEGINNING FUND BALANCE	0	0	0
G) ENDING FUND BALANCE	0	0	0

PROPERTY AND LIABILITY SELF INSURANCE FUND

FUND 68

PURPOSE:

The Property and Liability Self Insurance Fund is used to account for funds reserved for insurance premiums, claims administration, claims and other costs associated with managing property and liability claims separately. The principal revenues in the fund will be in-district premiums/contributions, interest earned on deposits and other local revenue. (Resolution No. 1792 passed by the Board of Education on June 16, 2009)

ASSUMPTIONS:

- Local Revenues are budgeted to reflect interest income and the interfund transfer-in from General Fund for the insurance premiums.
- Expenditures represent the payment of insurance premiums, claims administration and other associated costs.

**NEWARK UNIFIED SCHOOL DISTRICT
PROPERTY AND LIABILITY SELF INSURANCE FUND (FUND 68)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2011/12 PROPOSED BUDGET**

	2009/10 Actuals	2010/11 Estimated Actuals	2011/12 Proposed Budget
A) REVENUES			
Revenue Limit Sources	0	0	0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	450,376	340,249	340,081
TOTAL REVENUES	<u>450,376</u>	<u>340,249</u>	<u>340,081</u>
B) EXPENDITURES			
Certificated Salaries	0	0	0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	6,849	0
Services and Operating Expenses	347,294	340,000	340,000
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
TOTAL EXPENDITURES	<u>347,294</u>	<u>346,849</u>	<u>340,000</u>
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	103,082	(6,600)	81
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	0	0	0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	<u>0</u>	<u>0</u>	<u>0</u>
E) NET INCREASE (DECREASE) IN FUND BALANCE	103,082	(6,600)	81
F) BEGINNING FUND BALANCE	0	103,082	96,482
G) ENDING FUND BALANCE	103,082	96,482	96,563

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STATE REPORTING FORMAT

ANNUAL BUDGET REPORT:

July 1, 2011 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: 5715 Musick Avenue, Newark, CA 94560

Date: June 09, 2011

Place: 5715 Musick Avenue, Newark, CA 9

Date: June 14, 2011

Time: 07:30 PM

Adoption Date: June 14, 2011

Signed: _____

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

Contact person for additional information on the budget reports:

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 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		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, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget 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 budget or two subsequent fiscal years increased over prior year's (2010-11) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget 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 fiscal year and budget year?		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 fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

- (☐) Our district is self-insured for workers' compensation claims as defined in Education Code
Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

- (☒) This school district is self-insured for workers' compensation claims
through a JPA, and offers the following information:
Alameda County Schools Insurance Group (ACSIG)

- (☐) This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: Jun 14, 2011

For additional information on this certification, please contact:

Name: Robert Pascual
Title: Director of Fiscal Services
Telephone: (510) 818-4116
E-mail: rpascual@nusd.k12.ca.us

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			4,358.73	4,074.31	4,074.31	4,245.55
a. Kindergarten	469.37	469.37				
b. Grades One through Three	1,451.77	1,451.77				
c. Grades Four through Six	1,342.98	1,342.98				
d. Grades Seven and Eight	970.26	970.26				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	0.78	0.78				
g. Community Day School	10.39	10.39				
2. Special Education						
a. Special Day Class	124.24	124.24	133.13	139.21	139.21	124.24
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	5.33	5.33	5.33	3.81	3.81	5.33
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL ELEMENTARY	4,375.12	4,375.12	4,497.19	4,217.33	4,217.33	4,375.12
HIGH SCHOOL						
4. General Education			2,057.99	1,933.70	1,933.70	1,975.61
a. Grades Nine through Twelve	1,867.17	1,867.17				
b. Continuation Education	103.07	103.07				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	1.20	1.20				
e. Community Day School	6.15	6.15				
5. Special Education						
a. Special Day Class	49.94	49.94	39.31	45.77	45.77	49.94
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	2.44	2.44	2.44	0.95	0.95	2.44
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL HIGH SCHOOL	2,029.97	2,029.97	2,099.74	1,980.42	1,980.42	2,027.99
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	0.00	0.00	0.00	0.00	0.00	0.00
b. High School	0.00	0.00	0.00	0.00	0.00	0.00
8. Special Education						
a. Special Day Class - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Day Class - High School	0.00	0.00	0.00	0.00	0.00	0.00
c. Nonpublic, Nonsectarian Schools - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
d. Nonpublic, Nonsectarian Schools - High School	0.00	0.00	0.00	0.00	0.00	0.00
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	6,405.09	6,405.09	6,596.93	6,197.75	6,197.75	6,403.11
11. ADA for Necessary Small Schools also included in lines 3 and 6.			0.00			0.00
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Estimated Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	6,405.09	6,405.09	6,596.93	6,197.75	6,197.75	6,403.11
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	3.09	3.09	4.00	0.00	0.00	0.00
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.23	0.23	0.44	0.00	0.00	0.00
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through 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 RL)	0.00	0.00	0.00	0.00	0.00	0.00
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0.00
25. Charter ADA Funded Through the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0.00
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. 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.

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,387.91	6,362.91
2. Inflation Increase	0041	(25.00)	143.00
3. All Other Adjustments	0042, 0525, 0719	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,362.91	6,505.91
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,362.91	6,505.91
b. Revenue Limit ADA	0033	6,596.93	6,403.11
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	41,975,671.87	41,658,057.38
6. Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	0.00	0.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	162,437.00	162,257.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173	0.00	
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	42,138,108.87	41,820,314.38
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	34,568,840.37	33,559,129.48
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	260,575.00	608,538.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00
21. Less: PERS Reduction	0195	132,067.00	76,278.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	128,508.00	532,260.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	34,697,348.37	34,091,389.48

Description	Principal Appt. Software Data ID	2010-11 Estimated Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	14,654,154.00	14,330,100.00
26. Miscellaneous Funds	0588	0.00	0.00
27. Community Redevelopment Funds	0589	873.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	14,655,027.00	14,330,100.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	20,042,321.37	19,761,289.48
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	0.00	0.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00
40. All Other Adjustments	---	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	0.00	0.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	20,042,321.37	19,761,289.48
43. Less: Revenue Limit State Apportionment Receipts	---	14,277,348.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	5,764,973.37	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	73,556.00	107,324.00
46. California High School Exit Exam	9002	112,531.00	151,889.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	35,588.00	48,657.00
48. Apprenticeship Funding	0570	0.00	0.00
49. Community Day School Additional Funding	3103, 9007	102,077.00	101,515.00

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	33,467,429.00	1,562,368.00	35,029,797.00	32,679,654.00	1,682,932.00	34,362,586.00	-1.9%
2) Federal Revenue		8100-8299	80,000.00	5,193,360.00	5,273,360.00	95,000.00	2,397,270.00	2,492,270.00	-52.7%
3) Other State Revenue		8300-8599	7,800,965.00	1,988,513.00	9,789,478.00	7,733,017.00	2,328,248.00	10,061,265.00	2.8%
4) Other Local Revenue		8600-8799	578,595.00	3,792,607.00	4,371,202.00	572,075.00	3,240,950.00	3,813,025.00	-12.8%
5) TOTAL, REVENUES			41,926,989.00	12,536,848.00	54,463,837.00	41,079,746.00	9,649,400.00	50,729,146.00	-6.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	20,650,182.00	7,127,809.00	27,777,991.00	19,702,155.00	6,595,641.00	26,297,796.00	-5.3%
2) Classified Salaries		2000-2999	5,694,232.00	2,620,101.00	8,314,333.00	5,331,281.00	2,603,282.00	7,934,563.00	-4.6%
3) Employee Benefits		3000-3999	5,580,057.00	2,235,897.00	7,815,954.00	5,682,725.00	2,333,318.00	8,016,043.00	2.6%
4) Books and Supplies		4000-4999	718,807.00	1,942,945.00	2,661,752.00	691,999.00	346,302.00	1,038,301.00	-61.0%
5) Services and Other Operating Expenditures		5000-5999	3,714,054.00	2,149,426.00	5,863,480.00	3,418,937.00	2,739,360.00	6,158,297.00	5.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	1,212,539.00	13,127.00	1,225,666.00	1,124,575.00	6,682.00	1,131,257.00	7.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(814,671.00)	672,341.00	(142,330.00)	(822,223.00)	672,333.00	(149,890.00)	5.3%
9) TOTAL, EXPENDITURES			36,755,200.00	16,761,646.00	53,516,846.00	35,129,449.00	15,298,918.00	50,428,367.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			5,171,789.00	(4,224,798.00)	946,991.00	5,950,297.00	(5,647,518.00)	302,779.00	-88.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	453,074.00	0.00	453,074.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	45,413.00	0.00	45,413.00	133,106.00	0.00	133,106.00	193.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(4,075,810.00)	4,075,810.00	0.00	(4,325,710.00)	4,325,710.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,668,149.00)	4,075,810.00	407,661.00	(4,458,816.00)	4,325,710.00	(133,106.00)	-132.7%

			2010-11 Estimated Actuals			2011-12 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			1,503,640.00	(148,988.00)	1,354,652.00	1,491,481.00	(1,321,808.00)	169,673.00	-87.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,954,542.00	1,470,796.00	3,425,338.00	3,458,182.00	1,321,808.00	4,779,990.00	39.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,954,542.00	1,470,796.00	3,425,338.00	3,458,182.00	1,321,808.00	4,779,990.00	39.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,954,542.00	1,470,796.00	3,425,338.00	3,458,182.00	1,321,808.00	4,779,990.00	39.5%
2) Ending Balance, June 30 (E + F1e)			3,458,182.00	1,321,808.00	4,779,990.00	4,949,663.00	0.00	4,949,663.00	3.5%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	25,000.00	0.00	25,000.00				
Stores		9712	66,482.00	0.00	66,482.00				
Prepaid Expenditures		9713	9,043.00	0.00	9,043.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	1,321,808.00	1,321,808.00				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	535,633.00	0.00	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	433,910.00	0.00	433,910.00				
Deferred Maintenance	0000	9780	109,571.00		109,571.00				
Repayment to Fund 17	0000	9780	300,516.00		300,516.00				
NTA Deferred Salary Increase	0000	9780	23,823.00		23,823.00				
c) Undesignated Amount		9790	2,388,114.00	0.00	2,388,114.00				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				25,000.00	0.00	25,000.00	
Stores		9712				66,482.00	0.00	66,482.00	
Prepaid Expenditures		9713				9,043.00	0.00	9,043.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	0.00	0.00	
c) Committed									
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				609,926.00	0.00	609,926.00	
Deferred Maintenance	0000	9780				109,571.00		109,571.00	
Repayment to Fund 17	0000	9780				300,516.00		300,516.00	
NTA Deferred Salary Increase	0000	9780				49,383.00		49,383.00	
Staffing Adjustments due to Enrollment	0000	9780				150,456.00		150,456.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				1,516,785.00	0.00	1,516,785.00	
Unassigned/Unappropriated Amount		9790				2,722,427.00	0.00	2,722,427.00	

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			0.00	0.00	0.00				

			2010-11 Estimated Actuals			2011-12 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	20,042,322.00	0.00	20,042,322.00	19,761,289.00	0.00	19,761,289.00	-1.4%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	102,595.00	0.00	102,595.00	100,838.00	0.00	100,838.00	-1.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	10,454,763.00	0.00	10,454,763.00	10,374,495.00	0.00	10,374,495.00	-0.8%
Unsecured Roll Taxes		8042	611,248.00	0.00	611,248.00	669,667.00	0.00	669,667.00	9.6%
Prior Years' Taxes		8043	10,666.00	0.00	10,666.00	10,666.00	0.00	10,666.00	0.0%
Supplemental Taxes		8044	87,983.00	0.00	87,983.00	97,828.00	0.00	97,828.00	11.2%
Education Revenue Augmentation Fund (ERAF)		8045	3,386,899.00	0.00	3,386,899.00	3,076,606.00	0.00	3,076,606.00	-9.2%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00				
Community Redevelopment Funds (SB 017/699/1992)		8047	873.00	0.00	873.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			34,697,349.00	0.00	34,697,349.00	34,091,389.00	0.00	34,091,389.00	-1.7%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,361,987.00)		(1,361,987.00)	(1,488,013.00)		(1,488,013.00)	9.3%
Continuation Education ADA Transfer	2200	8091		395,724.00	395,724.00		538,101.00	538,101.00	36.0%
Community Day Schools Transfer	2430	8091		63,892.00	63,892.00		0.00	0.00	-100.0%
Special Education ADA Transfer	6500	8091		902,371.00	902,371.00		949,912.00	949,912.00	5.3%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	132,067.00	0.00	132,067.00	76,278.00	0.00	76,278.00	-42.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	200,381.00	200,381.00	0.00	194,919.00	194,919.00	-2.7%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			33,467,429.00	1,562,368.00	35,029,797.00	32,679,654.00	1,682,932.00	34,362,586.00	-1.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,330,124.00	1,330,124.00	0.00	1,024,128.00	1,024,128.00	-23.0%
Special Education Discretionary Grants		8182	0.00	193,914.00	193,914.00	0.00	150,982.00	150,982.00	-22.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		3,606,434.00	3,606,434.00		1,184,285.00	1,184,285.00	-67.2%
Vocational and Applied Technology Education	3500-3699	8290		37,875.00	37,875.00		37,875.00	37,875.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		4,810.00	4,810.00		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	80,000.00	20,203.00	100,203.00	95,000.00	0.00	95,000.00	-5.2%
TOTAL, FEDERAL REVENUE			80,000.00	5,193,360.00	5,273,360.00	95,000.00	2,397,270.00	2,492,270.00	-52.7%

			2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		12,178.00	12,178.00		0.00	0.00	-100.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		90,206.00	90,206.00		90,206.00	90,206.00	0.0%
Economic Impact Aid	7090-7091	8311		1,051,799.00	1,051,799.00		1,051,799.00	1,051,799.00	0.0%
Spec. Ed. Transportation	7240	8311		234,726.00	234,726.00		234,726.00	234,726.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,049,580.00	0.00	1,049,580.00	1,019,592.00	0.00	1,019,592.00	-2.9%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	231,399.00	0.00	231,399.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	831,488.00	129,343.00	960,831.00	776,667.00	122,448.00	899,115.00	-6.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		1,127.00	1,127.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,688,498.00	469,134.00	6,157,632.00	5,936,758.00	829,069.00	6,765,827.00	9.9%
TOTAL, OTHER STATE REVENUE			7,800,965.00	1,988,513.00	9,789,478.00	7,733,017.00	2,328,248.00	10,061,265.00	2.8%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Limit Taxes									
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	245,000.00	0.00	245,000.00	245,000.00	0.00	245,000.00	0.0%
Interest		8660	21,460.00	0.00	21,460.00	16,377.00	0.00	16,377.00	-23.7%
Net Increase (Decrease) in the Fair Value of Investments									
		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	184,746.00	184,746.00	0.00	190,980.00	190,980.00	3.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Limit (50%) Adjustment									
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	311,315.00	635,346.00	946,661.00	310,698.00	164,175.00	474,873.00	-49.8%
Tuition		8710	820.00	0.00	820.00	0.00	0.00	0.00	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers		8791		2,972,515.00	2,972,515.00		2,885,785.00	2,885,785.00	-2.9%
From Districts or Charter Schools	6500								
From County Offices	6500								
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			578,595.00	3,792,607.00	4,371,202.00	572,075.00	3,240,950.00	3,813,025.00	-12.8%
TOTAL, REVENUES			41,926,989.00	12,536,846.00	54,463,837.00	41,079,746.00	9,649,400.00	50,729,146.00	-6.9%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	17,265,842.00	6,173,362.00	23,439,204.00	17,218,647.00	4,820,865.00	22,039,512.00	-6.0%
Certificated Pupil Support Salaries		1200	845,468.00	654,346.00	1,499,814.00	485,480.00	1,041,053.00	1,526,533.00	1.8%
Certificated Supervisors' and Administrators' Salaries		1300	2,536,591.00	210,112.00	2,746,703.00	1,992,028.00	644,564.00	2,636,592.00	-4.0%
Other Certificated Salaries		1900	2,281.00	89,989.00	92,270.00	6,000.00	89,159.00	95,159.00	3.1%
TOTAL, CERTIFICATED SALARIES			20,650,182.00	7,127,809.00	27,777,991.00	19,702,155.00	6,595,641.00	26,297,796.00	-5.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	42,503.00	1,590,348.00	1,632,851.00	46,872.00	1,494,539.00	1,541,411.00	-5.6%
Classified Support Salaries		2200	2,186,894.00	448,324.00	2,635,218.00	2,108,528.00	581,158.00	2,689,686.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	757,751.00	92,234.00	849,985.00	647,241.00	66,910.00	714,151.00	-16.0%
Clerical, Technical and Office Salaries		2400	2,282,340.00	440,867.00	2,723,207.00	2,104,574.00	409,447.00	2,514,021.00	-7.7%
Other Classified Salaries		2900	424,744.00	48,328.00	473,072.00	424,066.00	51,228.00	475,294.00	0.5%
TOTAL, CLASSIFIED SALARIES			5,694,232.00	2,620,101.00	8,314,333.00	5,331,281.00	2,603,282.00	7,934,563.00	-4.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,690,876.00	585,593.00	2,276,469.00	1,612,051.00	548,004.00	2,160,055.00	-5.1%
PERS		3201-3202	585,372.00	251,148.00	836,520.00	583,266.00	265,751.00	849,017.00	1.5%
OASDI/Medicare/Alternative		3301-3302	689,866.00	276,868.00	966,734.00	655,055.00	267,372.00	922,427.00	-4.6%
Health and Welfare Benefits		3401-3402	1,148,073.00	582,984.00	1,731,057.00	1,157,845.00	577,956.00	1,735,801.00	0.3%
Unemployment Insurance		3501-3502	189,553.00	69,633.00	259,186.00	436,580.00	156,353.00	592,933.00	128.8%
Workers' Compensation		3601-3602	731,173.00	256,662.00	987,835.00	673,508.00	247,758.00	921,266.00	-6.7%
OPEB, Allocated		3701-3702	300,331.00	92,817.00	393,148.00	350,770.00	156,843.00	507,613.00	29.1%
OPEB, Active Employees		3751-3752	158,604.00	89,231.00	247,835.00	171,059.00	89,770.00	260,829.00	5.2%
PERS Reduction		3801-3802	86,209.00	30,961.00	117,170.00	42,591.00	23,511.00	66,102.00	-43.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,580,057.00	2,235,897.00	7,815,954.00	5,682,725.00	2,333,318.00	8,016,043.00	2.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	129,676.00	0.00	129,676.00	92,728.00	0.00	92,728.00	-28.5%
Books and Other Reference Materials		4200	13,612.00	241,754.00	255,366.00	54,687.00	6,770.00	61,457.00	-75.9%
Materials and Supplies		4300	544,389.00	1,556,134.00	2,100,523.00	519,536.00	209,296.00	728,832.00	-65.3%
Noncapitalized Equipment		4400	31,130.00	145,057.00	176,187.00	25,048.00	130,236.00	155,284.00	-11.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			718,807.00	1,942,945.00	2,661,752.00	691,999.00	346,302.00	1,038,301.00	-61.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	490,453.00	1,164,339.00	1,654,792.00	405,631.00	1,623,102.00	2,028,733.00	22.6%
Travel and Conferences		5200	36,252.00	119,050.00	155,302.00	27,942.00	25,155.00	53,097.00	-65.8%
Dues and Memberships		5300	23,164.00	249.00	23,413.00	27,469.00	0.00	27,469.00	17.3%
Insurance		5400 - 5450	340,000.00	0.00	340,000.00	340,000.00	0.00	340,000.00	0.0%
Operations and Housekeeping Services		5500	1,636,798.00	26,822.00	1,663,620.00	1,517,092.00	26,900.00	1,543,992.00	-7.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	201,141.00	104,509.00	305,650.00	218,981.00	55,700.00	274,681.00	-10.1%
Transfers of Direct Costs		5710	(106,520.00)	106,520.00	0.00	(86,810.00)	86,810.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(81,681.00)	517.00	(81,164.00)	(2,585.00)	277.00	(2,308.00)	-97.2%
Professional/Consulting Services and Operating Expenditures		5800	871,979.00	623,725.00	1,495,704.00	643,748.00	917,658.00	1,561,406.00	4.4%
Communications		5900	302,468.00	3,695.00	306,163.00	327,469.00	3,758.00	331,227.00	8.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,714,054.00	2,149,426.00	5,863,480.00	3,418,937.00	2,739,360.00	6,158,297.00	5.0%

			2010-11 Estimated Actuals			2011-12 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,036,589.00	6,682.00	1,043,271.00	1,124,575.00	6,682.00	1,131,257.00	8.4%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	11,560.00	424.00	11,984.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	164,390.00	6,021.00	170,411.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,212,539.00	13,127.00	1,225,666.00	1,124,575.00	6,682.00	1,131,257.00	-7.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(672,341.00)	672,341.00	0.00	(672,333.00)	672,333.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(142,330.00)	0.00	(142,330.00)	(149,890.00)	0.00	(149,890.00)	5.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(814,671.00)	672,341.00	(142,330.00)	(822,223.00)	672,333.00	(149,890.00)	5.3%
TOTAL, EXPENDITURES									
			36,755,200.00	16,761,646.00	53,516,846.00	35,129,449.00	15,296,918.00	50,426,367.00	-5.8%

Description	Resource Codes	Object Codes	2010-11 Estimated Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	453,074.00	0.00	453,074.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			453,074.00	0.00	453,074.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	45,413.00	0.00	45,413.00	25,888.00	0.00	25,888.00	-43.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	107,218.00	0.00	107,218.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			45,413.00	0.00	45,413.00	133,106.00	0.00	133,106.00	193.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,075,810.00)	4,075,810.00	0.00	(4,325,710.00)	4,325,710.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,075,810.00)	4,075,810.00	0.00	(4,325,710.00)	4,325,710.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(3,668,149.00)	4,075,810.00	407,661.00	(4,458,816.00)	4,325,710.00	(133,106.00)	-132.7%

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: Enter data in the Revenue Limit ADA, Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
Third Prior Year (2008-09)	6,809.00	6,854.35	N/A	Met
Second Prior Year (2009-10)	6,854.00	6,848.06	0.1%	Met
First Prior Year (2010-11)	6,598.00	6,596.93	0.0%	Met
Budget Year (2011-12) (Criterion 4A1, Step 2a)	6,403.11			

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 been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2008-09)		7,083	7,175	N/A	Met
Second Prior Year (2009-10)		7,138	6,920	3.1%	Not Met
First Prior Year (2010-11)		6,786	6,654	1.9%	Not Met
Budget Year (2011-12)		6,500			

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Due to the trend of our enrollment, the District already projected a decline at Budget Adoption using a "Cohort Survival Rate" calculation. However, the District experienced another significant decrease in enrollment. As a result, the District has revised its enrollment projections and will be more conservative in projecting.

- 1b. **STANDARD NOT MET** - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Due to the trend of our enrollment, the District already projected a decline at Budget Adoption using a "Cohort Survival Rate" calculation. However, the District experienced a significant decrease in enrollment. As a result, the District has revised its enrollment projections and will be more conservative in projecting.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget 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: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2008-09)	6,855	7,175	95.5%
Second Prior Year (2009-10)	6,599	6,920	95.4%
First Prior Year (2010-11)	6,405	6,654	96.3%
	Historical Average Ratio:		95.7%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **96.2%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2011-12)	6,198	6,500	95.4%	Met
1st Subsequent Year (2012-13)	6,038	6,332	95.4%	Met
2nd Subsequent Year (2013-14)	5,847	6,132	95.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population and the funded cost-of-living adjustment (COLA) plus or minus one percent.

For basic aid districts, projected revenue limit has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected revenue limit has not changed from the prior fiscal year by more than the funded cost-of-living adjustment plus or minus one percent.

4A1. Calculating the District's Revenue Limit Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

Projected Revenue Limit

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,362.91	6,505.91	6,713.91	6,894.91
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.82037	0.80246	0.80246	0.80246
c. Funded BRL per ADA (Step 1a times Step 1b)	5,219.94	5,220.73	5,387.64	5,532.89
d. Prior Year Funded BRL per ADA		5,219.94	5,220.73	5,387.64
e. Difference (Step 1c minus Step 1d)		0.79	166.91	145.25
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		0.02%	3.20%	2.70%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	6,596.93	6,403.11	6,198.00	6,038.00
b. Prior Year Revenue Limit (Funded) ADA		6,596.93	6,403.11	6,198.00
c. Difference (Step 2a minus Step 2b)		(193.82)	(205.11)	(160.00)
d. Percent Change Due to Population (Step 2c divided by Step 2b)		-2.94%	-3.20%	-2.58%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		-2.92%	0.00%	0.12%
Revenue Limit Standard (Step 3, plus/minus 1%):		-3.92% to -1.92%	-1.00% to 1.00%	-0.88% to 1.12%

4A2. Alternate Revenue Limit Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected Revenue Limit (applicable if Form RL, Budget column, line 31, is zero)

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	14,655,027.00	14,330,100.00	14,330,100.00	14,330,100.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected Revenue Limit (applicable if Form RL, Budget column, line 6, is greater than zero, and line 5b, RL ADA, is zero)

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Necessary Small School Standard			
(Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for Revenue Limit; all other data are extracted or calculated.

	Prior Year (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Revenue Limit (Fund 01, Objects 8011, 8020-8089)	34,697,349.00	34,091,389.00	34,055,084.00	34,070,051.00
District's Projected Change in Revenue Limit:		-1.75%	-0.11%	0.04%
Revenue Limit Standard:		-3.92% to -1.92%	-1.00% to 1.00%	-0.88% to 1.12%
Status:		Not Met	Met	Met

4C. Comparison of District Revenue Limit to the Standard

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

- 1a. STANDARD NOT MET - Projected change in revenue limit is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting revenue limit.

Explanation:
(required if NOT met)

The change in Revenue Limit is due to the significant increase in Unemployment Insurance from 0.72% in 2010/11 to 1.76% (with SUI-LEC) in 2011/12 for Alameda County.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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: All data are extracted or calculated

Fiscal Year	Estimated/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 (2008-09)	37,815,915.52	41,891,712.99	90.3%
Second Prior Year (2009-10)	33,534,668.58	38,761,091.51	86.5%
First Prior Year (2010-11)	31,924,471.00	36,755,200.00	86.9%
	Historical Average Ratio:		87.9%

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
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):	84.9% to 90.9%	84.9% to 90.9%	84.9% to 90.9%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2011-12)	30,716,161.00	35,129,449.00	87.4%	Met
1st Subsequent Year (2012-13)	32,992,419.00	37,681,119.00	87.6%	Met
2nd Subsequent Year (2013-14)	33,006,857.00	37,863,794.00	87.2%	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 budget 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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	-2.92%	0.00%	0.12%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.92% to 7.08%	-10.00% to 10.00%	-9.88% to 10.12%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.92% to 2.08%	-5.00% to 5.00%	-4.88% to 5.12%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2010-11)	5,273,360.00		
Budget Year (2011-12)	2,492,270.00	-52.74%	Yes
1st Subsequent Year (2012-13)	2,492,270.00	0.00%	No
2nd Subsequent Year (2013-14)	2,492,270.00	0.00%	No

Explanation:
(required if Yes)

Projections for Budget Adoption exclude carryover of unspent funds from prior year and one-time grants i.e. ARRA funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2010-11)	9,789,478.00		
Budget Year (2011-12)	10,061,265.00	2.78%	Yes
1st Subsequent Year (2012-13)	10,260,612.00	1.98%	No
2nd Subsequent Year (2013-14)	10,413,068.00	1.49%	No

Explanation:
(required if Yes)

The increase in Other State Revenues is due to the revenue projection for AB3632. The revenue projection is a recommendation by Alameda County Office of Education.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2010-11)	4,371,202.00		
Budget Year (2011-12)	3,813,025.00	-12.77%	Yes
1st Subsequent Year (2012-13)	3,824,120.00	0.29%	No
2nd Subsequent Year (2013-14)	3,904,530.00	2.10%	No

Explanation:
(required if Yes)

Projections for Budget Adoption exclude carryover of unspent funds from prior year and one-time grants.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2010-11)	2,661,752.00		
Budget Year (2011-12)	1,038,301.00	-60.99%	Yes
1st Subsequent Year (2012-13)	1,131,571.00	8.99%	Yes
2nd Subsequent Year (2013-14)	1,212,973.00	7.18%	Yes

Explanation:
(required if Yes)

Projections exclude carryover of unspent funds from prior year for the Budget Year. In the two subsequent years, increases are due to COLA.

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

First Prior Year (2010-11)	5,863,480.00		
Budget Year (2011-12)	6,158,297.00	5.03%	Yes
1st Subsequent Year (2012-13)	5,924,957.00	-3.79%	No
2nd Subsequent Year (2013-14)	5,920,369.00	-0.08%	No

Explanation:
(required if Yes)

Projections exclude carryover of unspent funds from prior year for the Budget Year.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2010-11)	19,434,040.00		
Budget Year (2011-12)	16,366,560.00	-15.78%	Not Met
1st Subsequent Year (2012-13)	16,577,002.00	1.29%	Met
2nd Subsequent Year (2013-14)	16,809,868.00	1.40%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2010-11)	8,525,232.00		
Budget Year (2011-12)	7,196,598.00	-15.58%	Not Met
1st Subsequent Year (2012-13)	7,056,628.00	-1.94%	Met
2nd Subsequent Year (2013-14)	7,133,342.00	1.09%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget 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:

Federal Revenue
(linked from 6B
if NOT met)

Projections for Budget Adoption exclude carryover of unspent funds from prior year and one-time grants i.e. ARRA funds.

Explanation:

Other State Revenue
(linked from 6B
if NOT met)

The increase in Other State Revenues is due to the revenue projection for AB3632. The revenue projection is a recommendation by Alameda County Office of Education.

Explanation:

Other Local Revenue
(linked from 6B
if NOT met)

Projections for Budget Adoption exclude carryover of unspent funds from prior year and one-time grants.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures 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 6B
if NOT met)

Projections exclude carryover of unspent funds from prior year for the Budget Year. In the two subsequent years, increases are due to COLA.

Explanation:

Services and Other Exps
(linked from 6B
if NOT met)

Projections exclude carryover of unspent funds from prior year for the Budget Year.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account), if applicable.

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: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	50,559,473.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		1% Required Minimum Contribution (Line 2c times 1%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	50,559,473.00	505,594.73	1,000,778.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2008-09)	Second Prior Year (2009-10)	First Prior Year (2010-11)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	1,822,640.00	561,320.00	535,633.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	1,572,992.79	1,395,134.56	2,388,114.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.28)	(0.28)	0.00
d. Available Reserves (Lines 1a through 1c)	3,395,632.79	1,956,454.28	2,923,747.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	60,754,646.70	56,131,866.50	53,562,259.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	60,754,646.70	56,131,866.50	53,562,259.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	5.6%	3.5%	5.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.9%	1.2%	1.8%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2008-09)	(358,314.12)	41,891,712.99	0.9%	Met
Second Prior Year (2009-10)	(998,770.05)	39,083,509.94	2.6%	Not Met
First Prior Year (2010-11)	1,503,640.00	36,800,613.00	N/A	Met
Budget Year (2011-12) (Information only)	1,491,481.00	35,262,555.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2008-09)	2,766,217.00	3,311,626.19	N/A	Met
Second Prior Year (2009-10)	2,123,800.00	2,953,312.07	N/A	Met
First Prior Year (2010-11)	1,442,790.00	1,954,542.00	N/A	Met
Budget Year (2011-12) (Information only)	3,458,182.00			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
District Estimated P-2 ADA (Criterion 3, Item 3B):	6,198	6,038	5,847
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 MYP 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; Budget Year data are extracted.

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): Not a SELPA AU

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	50,559,473.00	51,823,419.00	52,097,885.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	50,559,473.00	51,823,419.00	52,097,885.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,516,784.19	1,554,702.57	1,562,930.55
6. Reserve Standard - by Amount (\$60,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,516,784.19	1,554,702.57	1,562,930.55

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,516,785.00	1,554,704.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,722,427.00	860,783.10	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	4,239,212.00	2,415,487.10	0.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.38%	4.66%	0.00%
District's Reserve Standard (Section 10B, Line 7):	1,516,784.19	1,554,702.57	1,562,930.55
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

The reason is due to the Deficits imposed by the state. The District, being fiscally responsible, has implemented budget reductions/modifications 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, \$5.5M on April 27, May 4 and May 11, 2010 for 2010/11, \$1.6M on Dec 7, 2010 for 2010/11, \$3.7M on Dec 7, 2010 for 2011/12.
With the 2nd Subsequent Year not meeting reserve requirements, the District will be looking at additional revenue enhancements and other expenditure reductions/modifications.

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 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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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 Education Jobs Fund, which is one-time funding, to retain positions. The District's Board of Education has also approved budget modifications/reductions on December 7, 2011. Additional budget modifications/reductions need to be identified for 2011/12, 2012/13, 2013/14 and forward if the state financial position does not improve.

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget 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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0%
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: Enter data in the Projection column for contributions, transfers in, and transfers out for all fiscal years, except the First Prior Year and Budget Year for Contributions, which will be extracted, and click the appropriate button for item 1d; all other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2010-11)	(4,075,810.00)			
Budget Year (2011-12)	(4,325,710.00)	249,900.00	6.1%	Met
1st Subsequent Year (2012-13)	(4,606,564.00)	280,854.00	6.5%	Met
2nd Subsequent Year (2013-14)	(4,792,419.00)	185,855.00	4.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2010-11)	453,074.00			
Budget Year (2011-12)	0.00	(453,074.00)	-100.0%	Not Met
1st Subsequent Year (2012-13)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2010-11)	45,413.00			
Budget Year (2011-12)	133,106.00	87,693.00	193.1%	Not Met
1st Subsequent Year (2012-13)	0.00	(133,106.00)	-100.0%	Not Met
2nd Subsequent Year (2013-14)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects 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 by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers In to General Fund to balance its budget is eliminated for the Budget Year. This is due to the District being fiscally responsible.

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) 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 Out to General Fund is eliminated in the subsequent years. These are the transfers to Adult Education and Child Development, which the District is assessing and monitoring.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list 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, 2011
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	17	Fund 51	51-7433 and 51-7434	58,267,883
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	5	Fund 01, 11, 12 and 13	1xxx-2xxx	485,104

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

Type of Commitment (continued)	Prior Year (2010-11) Annual Payment (P & I)	Budget Year (2011-12) Annual Payment (P & I)	1st Subsequent Year (2012-13) Annual Payment (P & I)	2nd Subsequent Year (2013-14) Annual Payment (P & I)
Capital Leases	114,143	0	0	0
Certificates of Participation				
General Obligation Bonds	4,890,675	5,066,635	5,148,102	5,334,977
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	30,000	30,000	30,000	30,000

Other Long-term Commitments (continued):

Total Annual Payments:	5,034,818	5,096,635	5,178,102	5,364,977
Has total annual payment increased over prior year (2010-11)?	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 budget 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 it is funded through Fund 51 - 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 annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:

- a. Are they lifetime benefits?

Yes

- b. Do benefits continue past age 65?

Yes

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

9,304,504.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

9,304,504.00

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

Actuarial

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

Jul 01, 2008

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

1,082,905.00

1st Subsequent Year
(2012-13)

1,082,905.00

2nd Subsequent Year
(2013-14)

1,082,905.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

811,414.00

788,317.00

876,229.00

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

723,129.00

788,317.00

876,229.00

- d. Number of retirees receiving OPEB benefits

176

178

178

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 2-4)

Yes

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

The District created Fund 68 for Property and Liability Insurance effective 2009/10.

3. Self-Insurance Liabilities

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

0.00

0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
0.00	0.00	0.00
340,000.00	340,000.00	340,000.00

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of certificated (non-management) full-time-equivalent (FTE) positions	310.5	282.8	276.8	270.8

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

Feb 09, 2010

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 26, 2010

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

Yes

If Yes, date of budget revision board adoption:

Feb 09, 2010

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

Is the cost of salary settlement included in the budget 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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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

- Are costs of H&W benefit changes included in the budget 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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget 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 budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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 budget and MYPs?

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

Certificated (Non-management) - Other

List other significant contract changes 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of classified (non-managment) FTE positions	166.1	161.7	155.9	155.9

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

Aug 17, 2010

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

Yes

If Yes, date of Superintendent and CBO certification:

Jul 27, 2010

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

Yes

If Yes, date of budget revision board adoption:

Aug 17, 2010

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

Is the cost of salary settlement included in the budget 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

Budget Year
(2011-12)

1st Subsequent Year
(2012-13)

2nd Subsequent Year
(2013-14)

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

1. Are costs of H&W benefit changes included in the budget 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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget 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 budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2010-11)	Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)
Number of management, supervisor, and confidential FTE positions	57.9	55.5	54.5	54.5

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

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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

- Are costs of H&W benefit changes included in the budget 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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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

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

Budget Year (2011-12)	1st Subsequent Year (2012-13)	2nd Subsequent Year (2013-14)

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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

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

No

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)

Yes

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

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent 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 Budget Criteria and Standards Review

SSC School District and County Office Financial Projection Dartboard 2011-12 May Revision

This version of SSC's Financial Projection Dartboard is based on the Governor's 2011-12 May Revision. 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%	2.24%	3.20%	2.70%	2.90%	3.10%
K-12 Revenue Limit Deficit %	17.963%	19.754%	19.754%	19.754%	19.754%	19.754%
COE Revenue Limit Deficits %	18.250%	20.041%	20.041%	20.041%	20.041%	20.041%
Net Revenue Limit Change: K-12 COEs	5.17% 5.17%	0.00% 0.00%	3.20% 3.20%	2.70% 2.70%	2.90% 2.90%	3.10% 3.10%
Special Education COLA (on state and local share only)	0.00%	0.00%	3.20%	2.70%	2.90%	3.10%
State Categorical Funding (including adult education and ROC/P)						
Tier I	0.00%	0.00%	3.20%	2.70%	2.90%	3.10%
Tier II	0.00%	0.00%	3.20%	2.70%	2.90%	3.10%
Tier III	0.00%	0.00%	3.20%	2.70%	2.90%	3.10%
California CPI	1.80%	3.10%	2.70%	3.10%	3.20%	3.30%
California Lottery	Base	\$112.50	\$111.00	\$110.00	\$108.75	\$108.75
	Proposition 20	\$17.50	\$17.50	\$17.20	\$17.20	\$17.20
Interest Rate for Ten-Year Treasuries	3.20%	3.80%	4.10%	4.30%	4.40%	4.50%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"			
Year	Elementary	High School	Unified
2010-11 Statewide Average (est.)	\$6,110	\$7,340	\$6,392
2011-12 Inflation Increase @ 2.24% COLA	\$137	\$164	\$143
2011-12 Statewide Average (est.)	\$6,247	\$7,504	\$6,535

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)	\$5,049	\$5,125	\$5,271	\$6,116
Categorical Block Grant (est.) ¹	\$410	\$410	\$410	\$410
Total	\$5,459	\$5,535	\$5,681	\$6,526

¹ The Charter School Categorical Block Grant rates do not include Economic Impact Aid funding, which is provided separately. In addition, charter schools that began operation in or after 2008-09, there is an additional amount per ADA in supplemental categorical block grant funding.