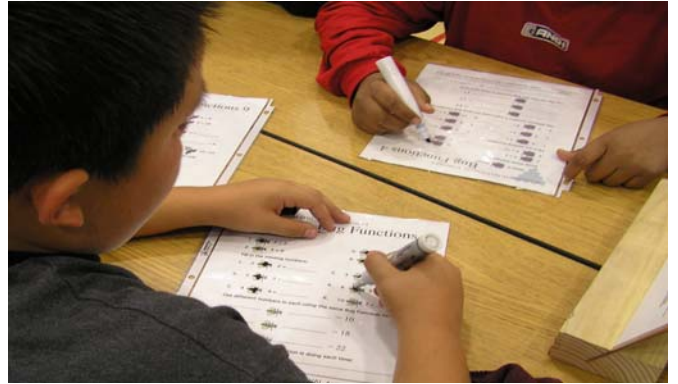




New Haven Unified School District



**BUDGET
OVERVIEW
AT
FIRST INTERIM
*Fiscal Year: 2007-2008***



Presented: December 4, 2007

NEW HAVEN UNIFIED SCHOOL DISTRICT
34200 Alvarado Niles Road
Union City, CA 94587

BOARD OF EDUCATION

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Director, Fiscal Services

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NEW HAVEN UNIFIED SCHOOL DISTRICT

OUR MISSION

The mission of the New Haven Unified School District, a partnership of students, families, staff and our richly diverse community, is to develop and empower EVERY student to a productive, responsible and successful 21st-century citizen by creating an exemplary, inclusive educational system characterized by a safe, caring learning environment and a challenging, comprehensive curriculum that ensures academic proficiency.

SUPERINTENDENT'S MESSAGE

I am pleased to present the First Interim Budget for Fiscal Year 2007-08. This budget reflects our commitment to improving student performance through the Strategic Plan, a balanced multi-year fiscal projection, having the instructional program drive the budget, and the high value we place on our employees.

This fiscal year, there are no new programs from the state. The state was able to fund a 4.53% COLA, but very little else. With the fall in revenues at the state level, it is predicted that next fiscal year will be difficult. Over the next several months we will be looking at all programs in our district and evaluating the return on investment as we prepare our budget for the 2008-09 school year.

A copy of the multi-year projection can be located on page 30 of this book. This report is a projection of our current budget moving forward for two years to demonstrate what our current priorities would look like for the next two years, if we made no changes. The budget does not demonstrate the effects of contract negotiations which will be occurring next spring. It does demonstrate that with the closing of an elementary and middle school we are in good fiscal condition.

The purpose of the multi-year projection is to demonstrate for us that we can do anything, but we can not do everything. The cost of a one percent raise for all employees would amount to over eight hundred thousand dollars. Can we do this? Yes, but it will require choices as we build next years budget.

Over the last three years, we have redirected resources to lower class size in the 6th-12th grades. At the Cabello site we are expanding kindergarten services by offering a midyear program. We have established a Community Day School; we have established class size reduction for ninth graders in language arts and math. We do not want to lose site of the continuation school which we opened after only one hundred and twenty days of construction. This year we brought writing workshop to kindergarten through second grade, next year we will expand on that beginning.

The District continues to develop opportunities to lower operating costs. In 2006-07, we installed a solar energy system at Conley-Caraballo High School. We will be installing a second solar energy system at Kitayama Elementary School, and a third system at the Logan Performing Arts Center. We are exploring ways to expand our solar program to all sites in the future.

The First Interim Report demonstrates financially the overall health of the District and the effects of the choices we have made over the last few years. Next year appears to present a challenge due to the weakening of the economy, but we are prepared. Program evaluation has already begun, and starting in January we will discuss the building blocks that will make up our budget for 2008-09.

Dr. Pat Jaurequi
Superintendent

BUDGET DEVELOPMENT CALENDAR

The Budget Development calendar presents an overview of the District's budget process identifying key events. The calendar ensures adequate planning time and compliance with State mandated requirements. The dates outlined below are subject to minor changes depending on Board meetings and the receipt of timely information from the State.

July 1, 2007 – August 17, 2007

- Close books for fiscal year 2006-07

August 17, 2007 – September 14, 2007

- Present final figures for 2006-07 in the report titled "Unaudited Actuals".
- Update the 2007-08 budget based upon budget adjustments
- Prepare Budget Update within 45 days of the Governor's signing the State Budget to show effect of major changes to 2007-08 Budget caused by State Budget Adoption.

September 14, 2007 – October 31, 2007

- Update the 2007-08 Budget.
- Review and revise all categorically funded projects based on final funding grants.
- Begin preliminary work on the First Interim Budget Report for the 2007-08 budget.

October 31, 2007 – December 14, 2007

- Prepare all necessary documentation to submit the First Interim Budget Report to the Board in December 2007.
- Update statistical information to support budget assumptions.

December 14, 2007 – January 31, 2008

- Update budgets and review enrollment projections to prepare for Second Interim Budget Report.

December 15, 2007 – January 31, 2008 (Continued)

- Complete a revision of the school basic allowance accounts based upon CBEDS.
- Review of the Governor's January Budget Message.
- Review and update the long range capital needs budgets for development of bond related projects for future years.
- Begin preliminary work on detailed documentation of data needed to develop general fund, and all other fund budgets for 2008-09.

February 2, 2008 – March 3, 2008

- Prepare all necessary documentation to develop a Second Interim Budget Report to the Board in March.
- Complete gathering information for the conceptual development of budget for 2008-09 for all funds.

March 3, 2008 – May 16, 2008

- Prepare all necessary documentation and submit the Second Interim Budget Report.
- Review the 2007-08 fiscal year budget for all funds, updating accounts based upon the most recent data available.
- Recommend approval of budget revisions to adjust the 2006-07 budget to the anticipated expenditure patterns.
- Review of the Governor's April/May Revise and adopt changes to budget planning model for 2008-09.

June 2008

- Present updated 2007-08 budget.
- Proposed 2008-09 budget for final adoption.

ASSUMPTIONS UTILIZED FOR 2007-08 BUDGET

FIRST INTERIM BUDGET UPDATE

The budget for 2007-08 was adopted in June, prior to the adoption of the state budget. The first Interim is a “snapshot” of the District finances effective October 31, 2007. At the time of the creation of the 2007-08 Budget, the CBO was not available due to illness. This Interim Report reflects the closing of the books for 2006-07, the adoption of the state budget, the review of the budget by the CBO, and the opening of school with last minute staffing changes. The highlights of those changes appear below:

- Overall revenue has increased by \$2,407,528. Most of the changes occur in the restricted portion of the budget and reflect the closing of the books for last year. There is an improvement of approximately \$450,000 to the unrestricted general fund revenue.
- Total expenses have increased by \$2,565,853. This is primarily the rebudgeting of categorical dollars in the 2007-08 year, and a review of position control to balance with budget. During the review of the budget, it was noted that several areas of the budget were overstated at adoption. As a result, we have been able to create several areas of additional reserves.
- We are maintaining a reserve of \$600,000 for the one time mandated cost payment received last year. It has been decided to set these funds aside to pay the one time costs of adoption of a new financial system, sub finder system, and electronic timecard program. The conversion to the new financial system should begin in January 2008. The new system will be maintained by the county.

ASSUMPTIONS UTILIZED FOR 2007-08 BUDGET

Revenues

- A 4.53% COLA was added to both the Revenue Limit and State Categorical Programs.
- No new Deficit Reduction or Equalization Aid was received in 2007-08.
- The enrollment for purposes of calculating revenues for 2007-08 was based upon P-2 ADA reports for 2006-07. We continue to be a declining enrollment district, and a decline of 200 students per year is built into the multi-year projections. When a district declines, it is allowed to use the previous year’s ADA to calculate the current year revenue. The purpose of calculating revenue this way is to allow a district time to reduce expenditures to match the new lower revenue.
- The Indirect Cost rate for fiscal year 2007-08 is 3.71% and has been applied to all programs.

- No new Mandated Cost Revenue is budgeted. Mandated Cost expense is budgeted as we continue to work with our consultant to file claims. At some point, the state will reimburse those claims, but we are not permitted to include the claims in our budget.
- The District continues in the class size reduction program both for K-3 and 9th grade language arts and math. In addition, we have applied for continuation high school funding, and starting this year, community day school funding.
- The contribution from the Bond Fund to the Deferred Maintenance Fund, through the Restricted Maintenance account is budgeted to occur. This year the contribution was budgeted at \$585,000. In December we will increase this to \$590,000 which is the latest information from the State to maximize their contribution to the District.
- The Redevelopment account continues to support the Restricted Maintenance contribution, reducing the amount of dollars that the unrestricted general fund must contribute.
- The Medi-Cal Administration Activities program revenue budget was reduced to \$141,269 for 2007-08. District staff are working to improve this revenue stream for future years.
- All categorical programs are expected to operate within their budgets. Encroachment is not permitted. If a program does not receive COLA, it is required to reduce program expenses to support staff COLA increases.
- A rebate from PG&E for \$144,000 for the solar system at Kitayama Elementary School is in our budget. The Kitayama rebate program will add \$144,000 to the general fund for a total of five years. In addition, the electrical bills at Kitayama will be reduced in the future.
- Programs which have been added to the Cabello Student Service Center have generated enough revenue to offset the cost of operating the building. Currently, the building is showing a profit of \$318 over expenses of the programs.

Expenses

- An elementary school was closed at the end of 2006-07. That closure resulted in reductions in staffing of approximately \$500,000. Utility reductions of approximately \$50,000 were also achieved. As we utilize this property, only rooms that are generating revenue are open, use lights and heat, and are cleaned. All other classrooms are kept closed and locked.
- The District is in year three of a three-year contract with all employee groups. These agreements call for employees to receive COLA. COLA is defined as the increase to the base revenue limit, not including deficit reduction or equalization aid. Increases to the Kaiser family rate as well as all driven costs of an increase are subtracted from COLA before it is added to the salary scale.

- At the close of 2006-07, a reservation of \$858,289 which had been set aside to reduce class size per our contract with NHTA, was converted into new teachers and is now apart of the salary benefit lines for certificated employees.
- We have budgeted to hire two new teachers at mid-year for the new mid-year kindergarten class scheduled to open at Cabello. Currently we have 53 new students on a waiting list to join those classes. It is anticipated that we may need to add a third teacher to this program, before it opens at the semester.
- The Chief Business Officer continues to oversee Bond related programs and continues as a Labor Compliance Officer in 2007-08. As a result, a part of this salary is charged to the bond fund.
- The Public Information Officer began the year partially funded by the Foundation and the balance funded by donation accounts. The Foundation has left the District, and hired a new executive director. As a result, the First Interim shows this position fully funded by donation accounts with an invoice to the Foundation for the short time the person acted as executive director this fiscal year.
- Step and Column is built into the salaries for 2007-08 and is not a separate line item.
- The annuity payment for the certificated golden handshake of \$731,355 is budgeted for the fourth of five years.
- Due to the delay in the implementation of an Energy Education program, at first interim, budgets have been increased to reflect a three percent increase.
- The level of funding for site discretionary programs was adjusted down to reflect the decline in enrollment.
- The unrestricted general fund along with a safety categorical program continues to support the cost of three SRO positions.
- The Strategic Plan is fully funded for fiscal year 2007-08. We have continued to direct both unrestricted and restricted resources to support the Strategic Plan.
- As part of the e-rate process, a contract has been signed with AT&T to provide an Opt-E-Man connection for the next five years. The new contract which is subject to e-rate discount is a general fund expense. Before discount, the new contract will cost approximately \$20,000 a month. After the Cal Net discount, and the e-rate discount, the net cost to the district should be approximately \$60,000 a year. This is an increase in general fund expenditures.
- Worker Compensation rates per \$100 of payroll increased from \$1.79 to \$2.09 this year.
- The District entered into a contract with the Independent Way for grounds cleaning services at Logan High School.

Staging for Strategic Implementation 2007-2008

Strategy 1 - We will assure effective implementation of the standards-based curriculum throughout the system and use assessment data to drive research-based instructional practices to ensure academic proficiency.

#	Specific Result	Person Responsible
1.1/2	Incorporate frequent, common assessment tools into language arts and mathematics. Material should include preparation for the CAHSEE to whatever extent possible. Focus: ELA/Literacy	Craig Boyan
1.2/2	Incorporate frequent, valid and reliable benchmark assessments in language arts and mathematics curriculum areas. Focus: ELA/Literacy	Craig Boyan
1.8/2	Implement the consistent use of the top ten research-based instructional strategies as described in Classroom Instruction the Works by Robert Marzano to improve student achievement and close the achievement gap.	Lisa Metzinger
1.10/1	Develop a system for teachers to get feedback from students, to listen to their interests and concerns and take into account individual strengths and personal learning styles in instructional practice.	HOLD
1.11/1	Develop a model of literacy instruction.	Glynn Thompson
1.14/1	Implement the EL master plan.	Glynn Thompson
1.15/1	Implement a comprehensive prevention and intervention plan for students at risk.	Glynn Thompson
1.22/2	Establish pacing guides/matrices (curriculum maps) based on California Standards for all core courses K-12. Focus: ELA/Literacy	Glynn Thompson

Strategy 2 - We will create effective internal and external communications to build trust by involving members of the staff and community in the decision-making process.

#	Specific Result	Person Responsible
2.3/1	Develop and maintain reliable and current school and district websites.	Chris Hobbs
2.5/1	Utilize multiple modes of communication among stakeholders in order to disseminate information according to user preferences.	Rick LaPlante

Strategy 3 - We will engage and energize students, families, staff, and our business community to ensure that every student makes progress in achieving our mission and objectives.

#	Specific Result	Person Responsible
3.4/1	Train staff how to effectively involve family members to enhance the educational experience of the students.	HOLD
3.5/1	Increase the number of positive home visits made by school and/or district staff in order to establish and strengthen home-school connections.	HOLD
3.7/2	Train all staff in cultural/class sensitivity.	HOLD

Strategy 4 - We will identify character attributes that we will specifically teach, model and assess throughout the learning environment in partnership with students, families, staff and community.

#	Specific Result	Person Responsible
4.4/1	Integrate character education into the 6-8 curriculum with the theme of Reach for Integrity.	HOLD

Strategy 5 - We will provide a safe, caring, and more personal learning environment.

#	Specific Result	Person Responsible
5.1/2	Establish small learning communities at K-12 as appropriate.	Carnell Edwards
5.4/2	Provide ongoing diversity training for all district employees which engenders an awareness and respect for the cultural, religious, ethnic, gender, sexual orientation and linguistic differences of our students, and an appreciation of the special needs individuals in our schools.	HOLD
5.8/1	Improve the physical safety of students, staff and school facilities.	HOLD

GENERAL FUND

- **REVENUE (INCOME)**
How Much We Generate
- **EXPENDITURES**
How Much We Spend
- **RESERVE**
How Much is Allocated for Contingencies

The following section provides detailed information regarding the District's sources of revenue, categories of expenditure, and level of reserve.

New Haven Unified School District
First Interim Report: 2007-2008

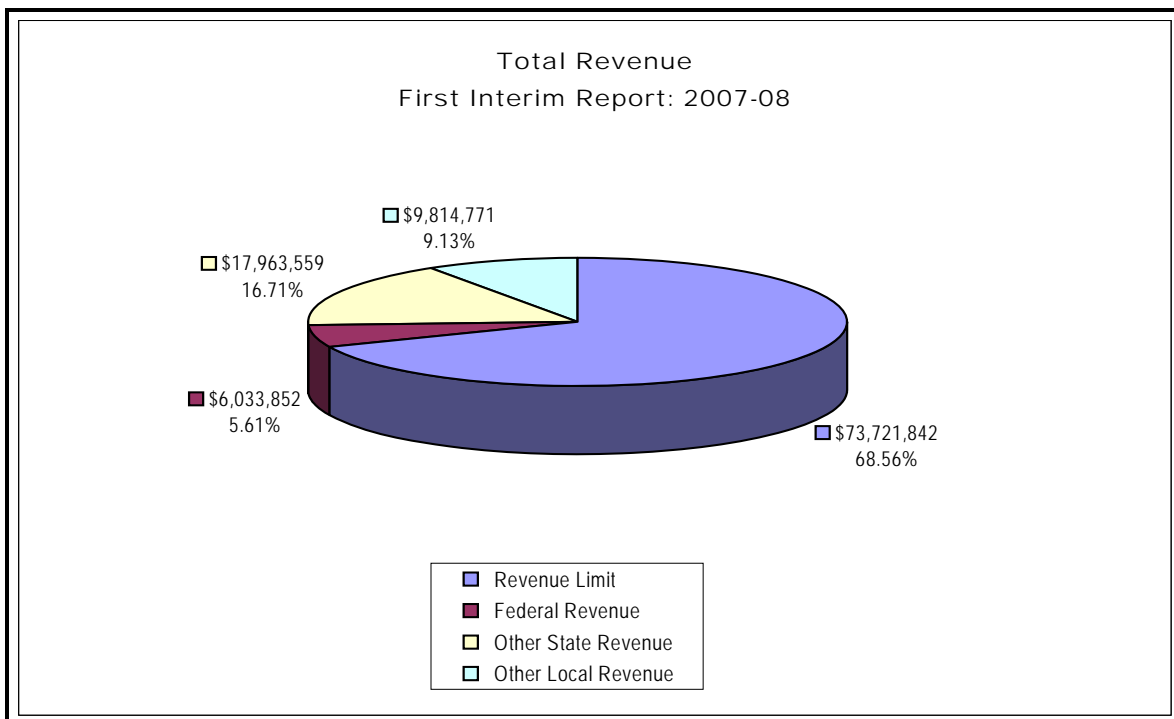
TOTAL GENERAL FUND													
DESCRIPTION	Object Code Range	Estimated Actuals June 2007 2006-07 Budget			Unaudited Actuals September 2007 2006-2007			Adopted Budget June 2007 2007-2008			December 2007 First Interim 2007-2008		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES:													
Revenue Limit	8000-8099	\$68,271,969	\$3,753,611	\$72,025,580	\$ 68,333,030	\$3,742,958	\$72,075,988	\$ 69,249,632	\$4,293,656	\$73,543,288	\$69,450,176	\$4,271,666	\$73,721,842
Federal Revenue	8100-8299	\$10,634	\$5,631,550	\$5,642,184	\$520	\$4,722,579	\$4,723,099	\$ 10,634	\$5,093,947	\$5,104,581	\$10,634	\$6,023,218	\$6,033,852
Other State Revenue	8300-8599	\$7,461,143	\$12,853,625	\$20,314,768	\$7,452,812	\$12,840,696	\$20,293,508	\$ 6,901,212	\$9,987,440	\$16,888,652	\$7,012,279	\$10,951,280	\$17,963,559
Other Local Revenue	8600-8799	\$1,631,002	\$8,236,904	\$9,867,906	\$1,543,950	\$8,123,528	\$9,667,478	\$ 1,467,923	\$8,122,052	\$9,589,975	\$1,612,838	\$8,201,933	\$9,814,771
Total Revenues		\$77,374,748	\$30,475,690	\$107,850,438	\$77,330,312	\$29,429,761	\$106,760,073	\$77,629,401	\$27,497,095	\$105,126,496	\$78,085,927	\$29,448,097	\$107,534,024
EXPENDITURES:													
Certificated Wages	1000-1999	\$49,007,031	\$12,618,812	\$61,625,843	\$48,899,586	\$12,090,500	\$60,990,086	\$ 50,857,210	\$11,462,076	\$62,319,286	\$50,645,749	\$12,566,807	\$63,212,556
Classified Wages	2000-2999	\$7,437,096	\$7,337,311	\$14,774,407	\$7,414,668	\$7,059,969	\$14,474,637	\$ 7,393,589	\$7,589,688	\$14,983,277	\$7,448,552	\$8,021,201	\$15,469,753
Employee Benefits	3000-3999	\$10,175,717	\$4,943,251	\$15,118,968	\$10,166,367	\$4,654,755	\$14,821,122	\$ 10,781,452	\$4,896,465	\$15,677,917	\$11,003,623	\$5,234,955	\$16,238,578
Books & Supplies	4000-4999	\$830,241	\$3,566,739	\$4,396,980	\$828,298	\$2,781,134	\$3,609,432	\$ 951,518	\$7,419,517	\$8,371,035	\$1,132,112	\$7,020,183	\$8,152,295
Other Operating Expenses	5000-5999	\$4,181,416	\$5,051,230	\$9,232,646	\$3,996,353	\$4,212,006	\$8,208,359	\$ 4,127,297	\$4,409,850	\$8,537,147	\$4,264,868	\$4,662,498	\$8,927,366
Capital Outlay	6000-6999	\$73,126	\$104,743	\$177,869	\$77,410	\$65,086	\$142,496	\$ 60,450	\$354,235	\$414,685	\$40,625	\$426,388	\$467,013
Other Outgo +7439	7100-7299	\$65,007	\$1,729,725	\$1,794,732	\$66,668	\$1,727,533	\$1,794,201	\$ 61,797	\$1,206,238	\$1,268,035	\$71,127	\$1,598,548	\$1,669,675
Direct Support/Indirect Cost	7300-7399	(\$1,583,335)	\$1,293,139	(\$290,196)	(\$1,407,473)	\$1,153,547	(\$253,926)	(\$1,452,367)	\$1,199,040	(\$253,327)	(\$1,499,500)	\$1,246,172	(\$253,328)
Total Expenditures		\$70,186,298	\$36,644,950	\$106,831,248	\$70,041,877	\$33,744,530	\$103,786,407	\$72,780,946	\$38,537,109	\$111,318,055	\$73,107,156	\$40,776,752	\$113,883,908
Excess (Deficiency) Of Revenues Over Expenses Before Other Sources		\$7,188,450	(\$6,169,260)	\$1,019,190	\$7,288,435	(\$4,314,769)	\$2,973,666	\$4,848,455	(\$11,040,014)	(\$6,191,559)	\$4,978,771	(\$11,328,655)	(\$6,349,884)
OTHER FINANCING SOURCES:													
Interfund Transfers In	8910-8929	\$237,498	\$2,425,606	\$2,663,104	\$243,679	\$1,556,640	\$1,800,319	\$ 127,586	\$1,685,000	\$1,812,586	\$187,867	\$1,685,000	\$1,872,867
Interfund Transfers Out	7610-7629	(\$36,000)	(\$556,640)	(\$592,640)	(\$36,000)	(\$556,640)	(\$592,640)	(\$36,000)	(\$585,000)	(\$621,000)	(\$36,000)	(\$585,000)	(\$621,000)
Other Sources	8930-8979												
Other Uses	7630-7699												
Contributions to Restricted Pgs	8980-8999	(\$6,280,936)	\$6,280,936	\$0	(\$5,715,582)	\$5,715,582	\$0	(\$6,799,120)	\$6,799,120	\$0	(\$6,555,541)	\$6,555,541	\$0
Total Sources		(\$6,079,438)	\$8,149,902	\$2,070,464	(\$5,507,903)	\$6,715,582	\$1,207,679	(\$6,707,534)	\$7,899,120	\$1,191,586	(\$6,403,674)	\$7,655,541	\$1,251,867
NET INCREASE (DECREASE) IN FUND BALANCE		\$1,109,012	\$1,980,642	\$3,089,654	\$1,780,532	\$2,400,813	\$4,181,345	(\$1,859,079)	(\$3,140,894)	(\$4,999,973)	(\$1,424,903)	(\$3,673,114)	(\$5,098,017)
FUND BALANCE													
Budgeted Beginning Fund Balance		\$4,305,094	\$2,322,838	\$6,627,932	\$4,305,094	\$846,724	\$5,151,818	\$ 5,288,960	\$4,303,490	\$9,592,450	\$5,288,960	\$4,303,480	\$9,592,440
Adjustments for Unaudited Actuals		(\$125,146)	\$ -	(\$125,146)	(\$125,146)	\$ 1,476,114	\$ 0	\$ -	\$ -	\$ 671,518	\$ 420,172	\$ 1,091,690	\$ -
Audit Adjustments/Restatements													
Adjusted Beginning Fund Balance		\$4,179,948	\$2,322,838	\$6,502,786	\$4,179,948	\$2,322,838	\$6,502,786	\$ 5,288,960	\$4,303,480	\$9,592,440	\$5,960,478	\$4,723,652	\$10,684,130
Ending Fund Balance		\$5,288,960	\$4,303,480	\$9,592,440	\$5,960,480	\$4,723,651	\$10,684,131	\$3,429,881	\$1,162,586	\$4,592,467	\$4,535,575	\$1,050,538	\$5,586,113
COMPONENTS OF FUND BALANCE													
Reserved Amounts (revolving)		\$51,000		\$51,000	\$51,000		\$51,000	\$ 51,000		\$51,000	\$51,000		\$51,000
Other, Prepaid								\$ -		\$ -			
Legally Restricted			\$4,303,480	\$4,303,480		\$4,723,651	\$4,723,651		\$ 1,162,586	\$1,162,586		\$1,050,538	\$1,050,538
Site Carry Over										\$ -			
Total Components		\$51,000	\$4,303,480	\$4,354,480	\$51,000	\$4,723,651	\$4,774,651	\$ 51,000	\$ 1,162,586	\$1,213,586	\$51,000	\$1,050,538	\$1,101,538
3% Economic Uncertainty		\$3,222,717		\$3,222,717	\$3,131,372		\$3,131,372	\$3,359,000		\$3,359,000	\$3,435,147		\$3,435,147
Reserve in Excess of 3%		\$ -		\$0	\$ -		\$0	\$ -		\$0	\$ 200,000		\$200,000
Reserve for Strategic Planning		\$ -		\$0	\$ -		\$0	\$ -		\$0	\$ 225,000		\$225,000
Mandated Cost One Time Dollars				\$600,000	\$600,000		\$600,000			\$600,000			\$600,000
Other Designations-60% D.Reducation		\$858,289		\$858,289	\$ 858,289		\$858,289	\$ -		\$0			\$0
Undesignated Fund Balance		\$1,156,954	\$0	\$1,156,954	\$1,319,819	\$0	\$1,319,819	\$19,881	\$0	\$19,881	\$24,428	\$0	\$24,428

DISTRICT REVENUE

WHERE DOES THE MONEY COME FROM TO OPERATE OUR SCHOOLS?

The District derives revenue from a number of sources as shown below. The major sources of revenue are:

- Revenue Limit (State Aid and Local Taxes)
- Federal Revenue
- Other State Revenue
- Other Local Revenue



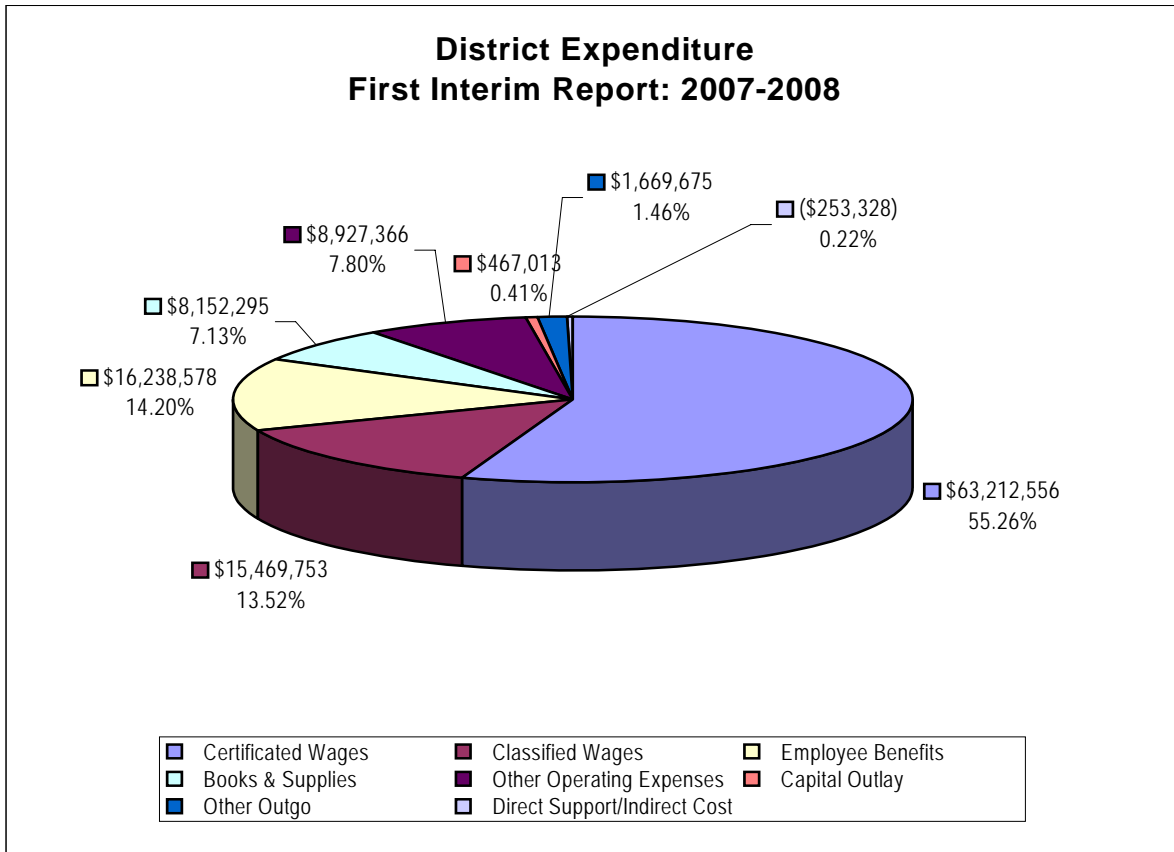
DESCRIPTION	December 2007 First Interim Report 2007-2008
REVENUES:	
Revenue Limit	\$73,721,842
Federal Revenue	\$6,033,852
Other State Revenue	\$17,963,559
Other Local Revenue	\$9,814,771
Total Revenues	\$107,534,024

The single largest source of income is Revenue Limit funds. The Revenue Limit calculation uses District average daily attendance (ADA), multiplied by a revenue limit amount as defined for each district, and is normally adjusted annually by State cost of living allowance (COLA).

New Haven's Revenue Limit per ADA is currently \$5792 which is lower than the projected statewide average of \$5,820 for a unified school district.

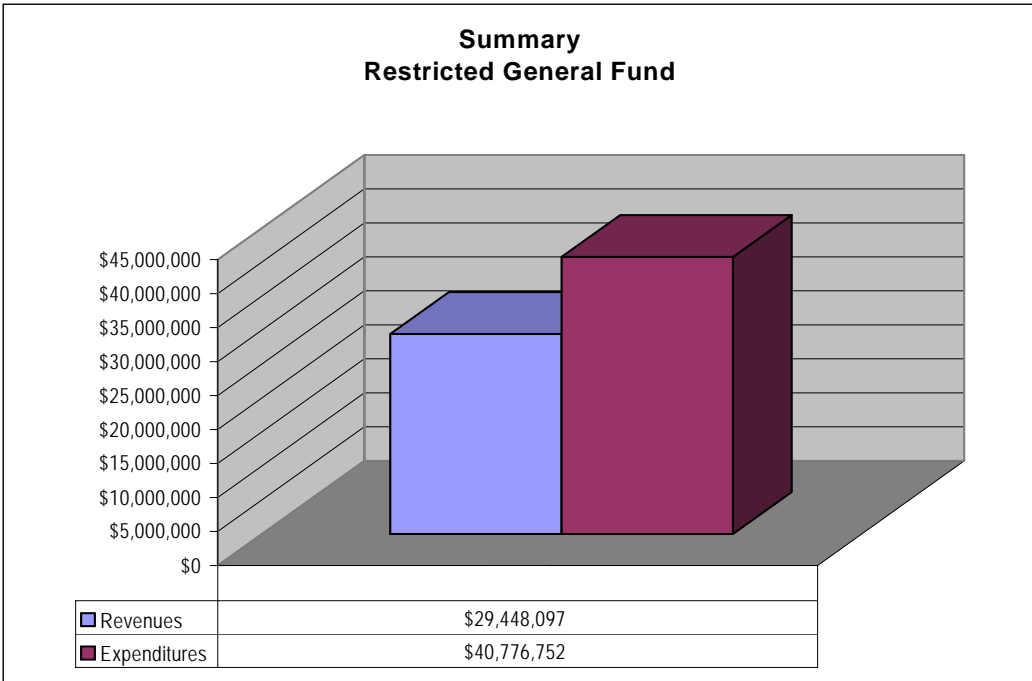
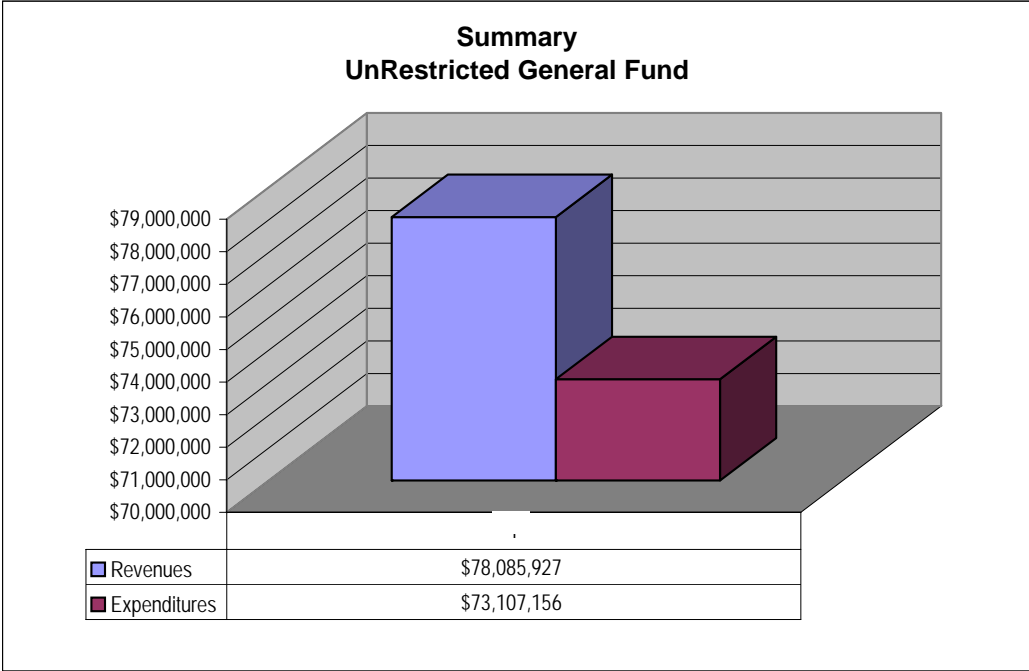
DISTRICT EXPENDITURE

HOW ARE THE DOLLARS SPENT TO EDUCATE PUPILS IN THE NEW HAVEN
UNIFIED SCHOOL DISTRICT?



DESCRIPTION	December 2007 First Interim Report 2007-2008
	Total
EXPENDITURES:	
Certificated Wages	\$63,212,556
Classified Wages	\$15,469,753
Employee Benefits	\$16,238,578
Books & Supplies	\$8,152,295
Other Operating Expenses	\$8,927,366
Capital Outlay	\$467,013
Other Outgo	\$1,669,675
Direct Support/Indirect Cost	(\$253,328)
Total Expenditures	\$113,883,908

SUMMARY FIRST INTERIM REPORT: 2007-2008



TOTAL GENERAL FUND

DESCRIPTION	UnRestricted	Restricted	October 2007 First Interim Report 2007-2008
REVENUES:			
Revenue Limit	\$69,450,176	\$4,271,666	\$73,721,842
Federal Revenue	\$10,634	\$6,023,218	\$6,033,852
Other State Revenue	\$7,012,279	\$10,951,280	\$17,963,559
Other Local Revenue	\$1,612,838	\$8,201,933	\$9,814,771
Total Revenues	\$78,085,927	\$29,448,097	\$107,534,024

DESCRIPTION	UnRestricted	Restricted	October 2007 First Interim Report 2007-2008
EXPENDITURES:			
Certificated Wages	\$50,645,749	\$12,566,807	\$63,212,556
Classified Wages	\$7,448,552	\$8,021,201	\$15,469,753
Employee Benefits	\$11,003,623	\$5,234,955	\$16,238,578
Books & Supplies	\$1,132,112	\$7,020,183	\$8,152,295
Other Operating Expenses	\$4,264,868	\$4,662,498	\$8,927,366
Capital Outlay	\$40,625	\$426,388	\$467,013
Other Outgo	\$71,127	\$1,598,548	\$1,669,675
Direct Support/Indirect Cost	(\$1,499,500)	\$1,246,172	(\$253,328)
Total Expenditures	\$73,107,156	\$40,776,752	\$113,883,908

SUMMARY: REVENUE OVER EXPENDITURES

DESCRIPTION	UnRestricted	Restricted	Total 2007-08
Revenues	\$78,085,927	\$29,448,097	\$107,534,024
Expenditures	\$73,107,156	\$40,776,752	\$113,883,908
Difference	\$4,978,771	(\$11,328,655)	(\$6,349,884)

DISTRICT ENDING BALANCE

WHAT MAKES UP THE ENDING BALANCE? HOW MUCH MONEY IS LEFT OVER AT THE END OF THE YEAR? WHY CAN'T WE SPEND IT?

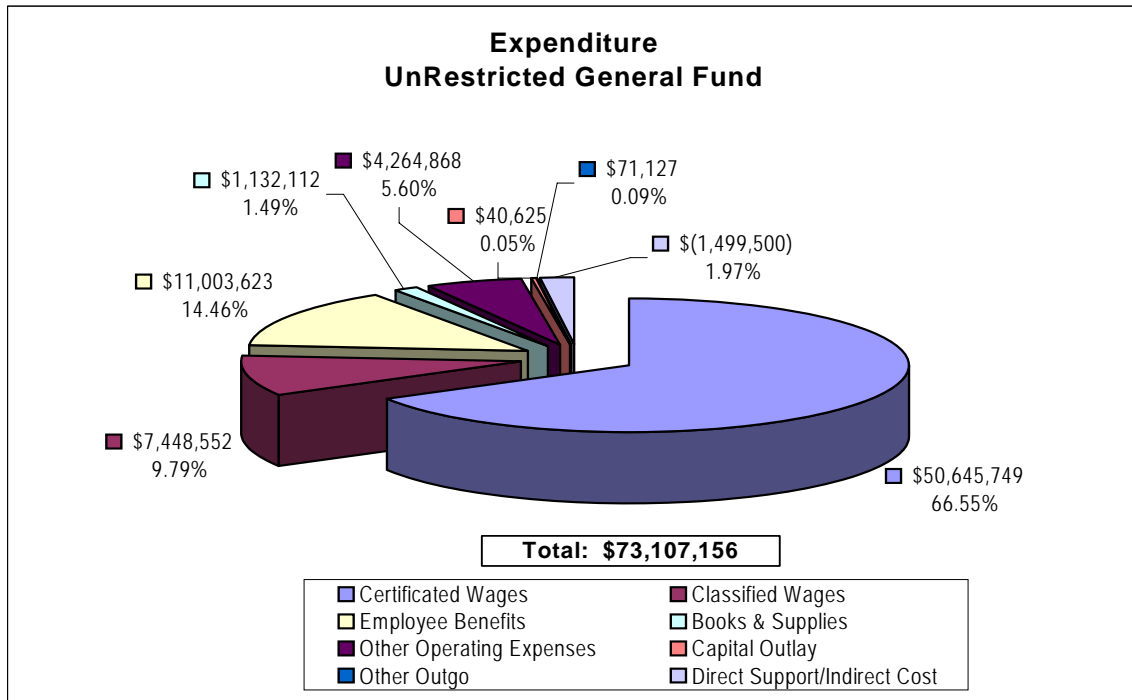
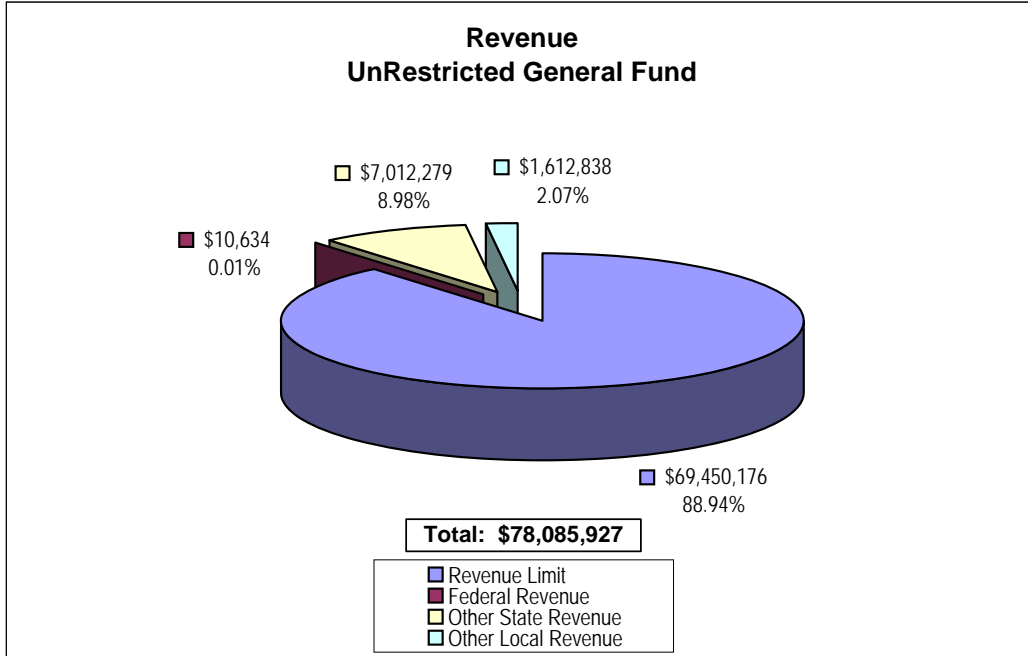
The "Total Budget" includes the beginning balance and all anticipated income from the year. The "Ending Balance" is made up of the resources that are required or remain after expenditures are deducted from the total budget amount. The ending balance is made up of restricted and unrestricted amounts which include the reserves.

COMPONENTS OF THE PROJECTED 2007-08 ENDING BALANCE

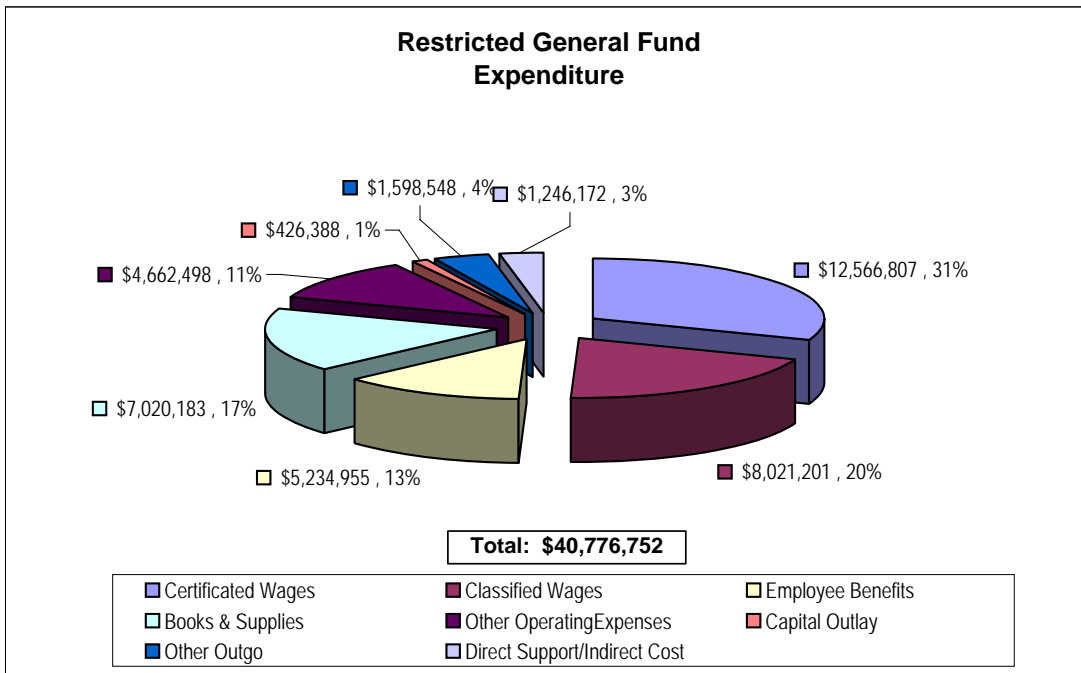
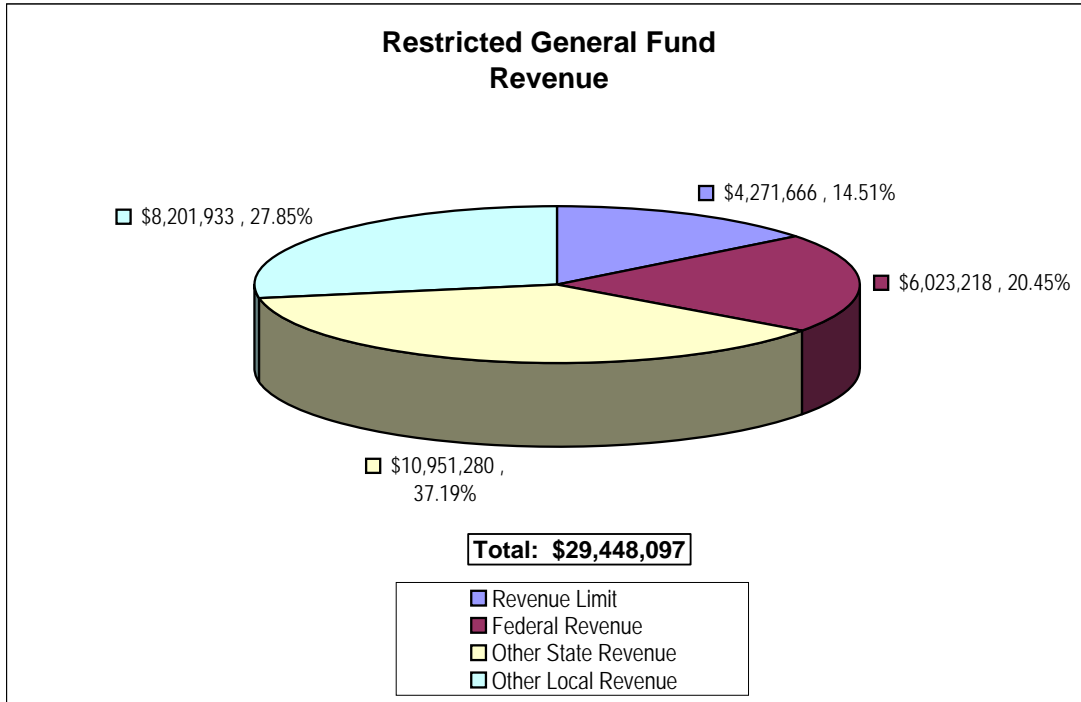
Description	October 2007 First Interim Report: 2007-08		
	UnRestricted	Restricted	Total
Ending Fund Balance	\$4,535,575	\$1,050,538	\$5,586,113
COMPONENTS OF FUND BALANCE			
Reserved Amounts (revolving)	\$51,000		\$51,000
Other, Prepaid	\$0		\$0
Legally Restricted	\$0	\$1,050,538	\$1,050,538
Site Carry Over	\$0		\$0
Total Components	\$51,000	\$1,050,538	\$1,101,538
3% Economic Uncertainty	\$3,435,147		\$3,435,147
Reserve in Excess of 3%	\$200,000		\$200,000
Reserve for Strategic Planning	\$225,000		\$225,000
Mandated Cost One Time Dollars	\$600,000		\$600,000
Other Designations	\$0		\$0
Undesignated Fund Balance	\$24,428	\$0	\$24,428

DISTRICT GENERAL FUND

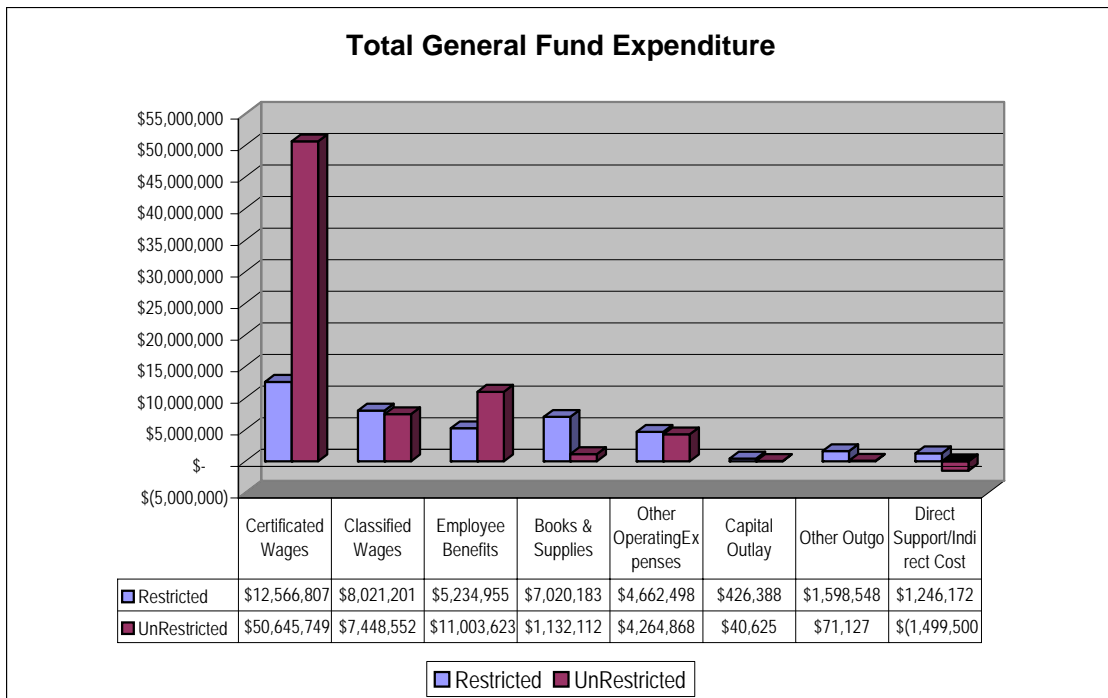
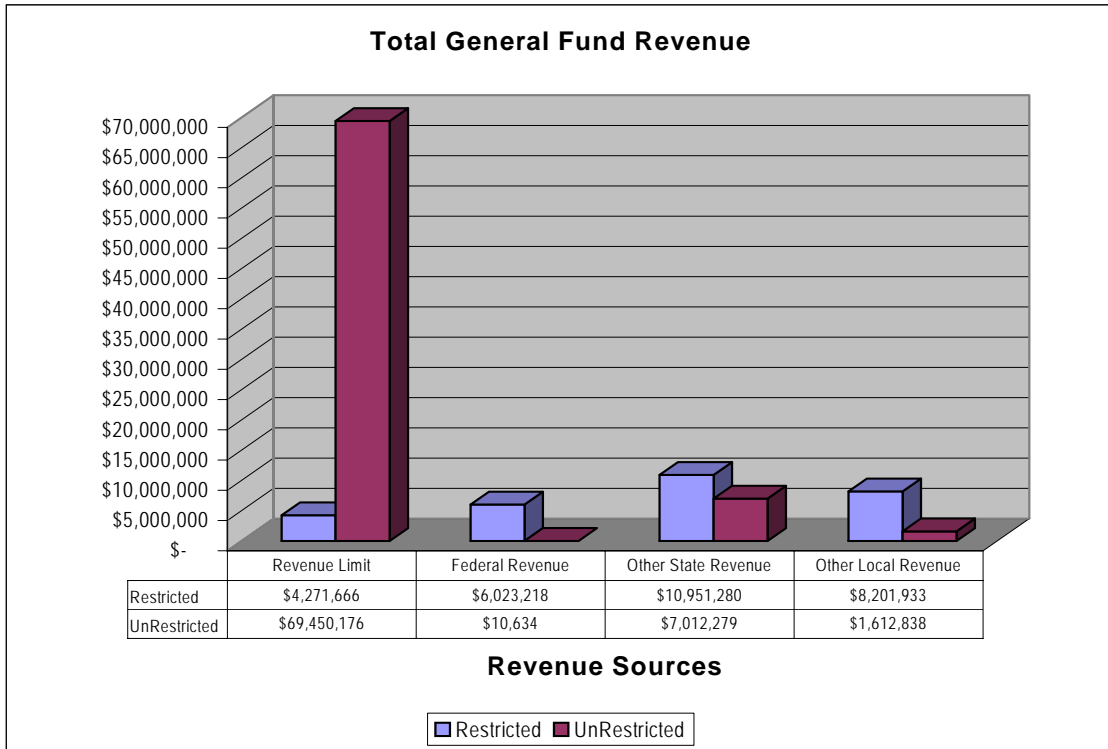
UNRESTRICTED GENERAL FUND



RESTRICTED GENERAL FUND



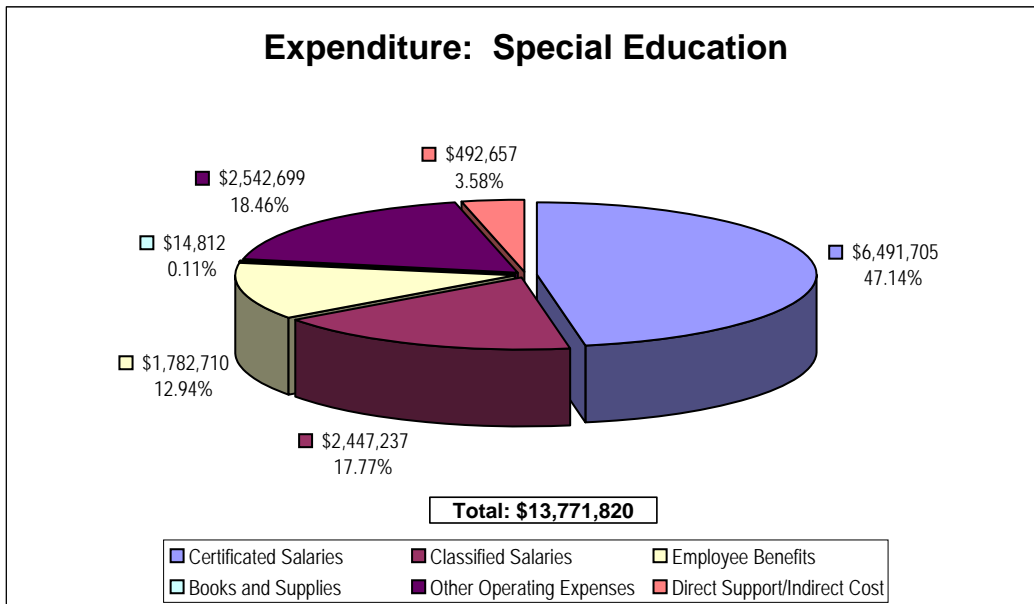
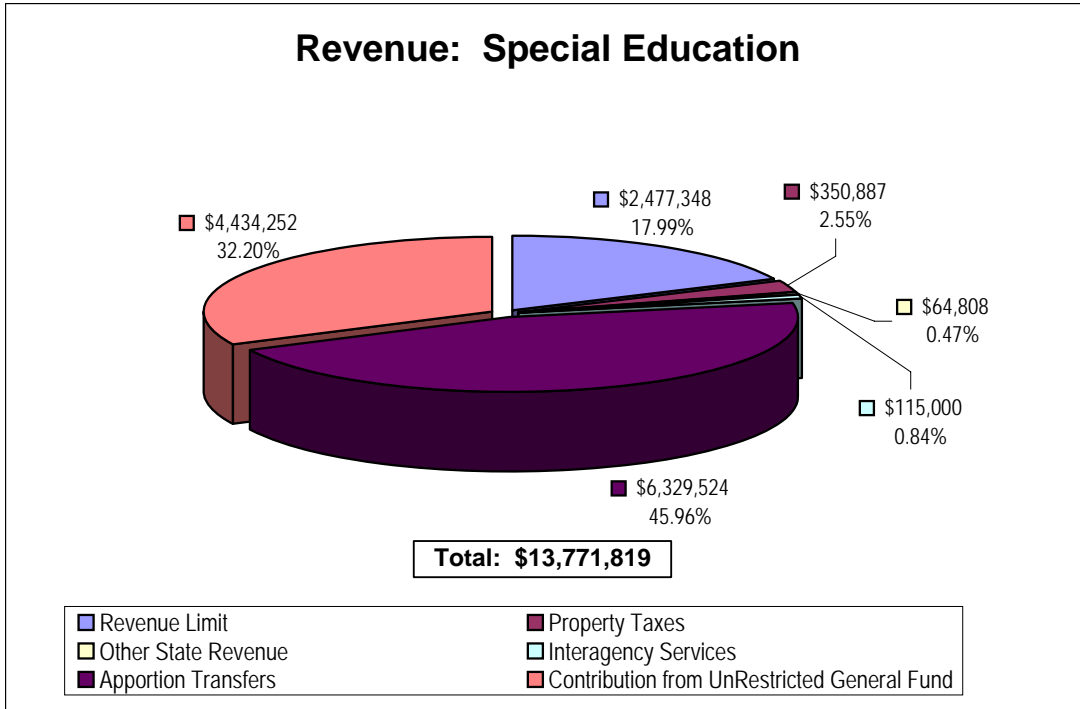
SUMMARY



PROGRAMS ENCROACHING ON GENERAL FUND

1. SPECIAL EDUCATION

- Revenue Sources
- Expenses

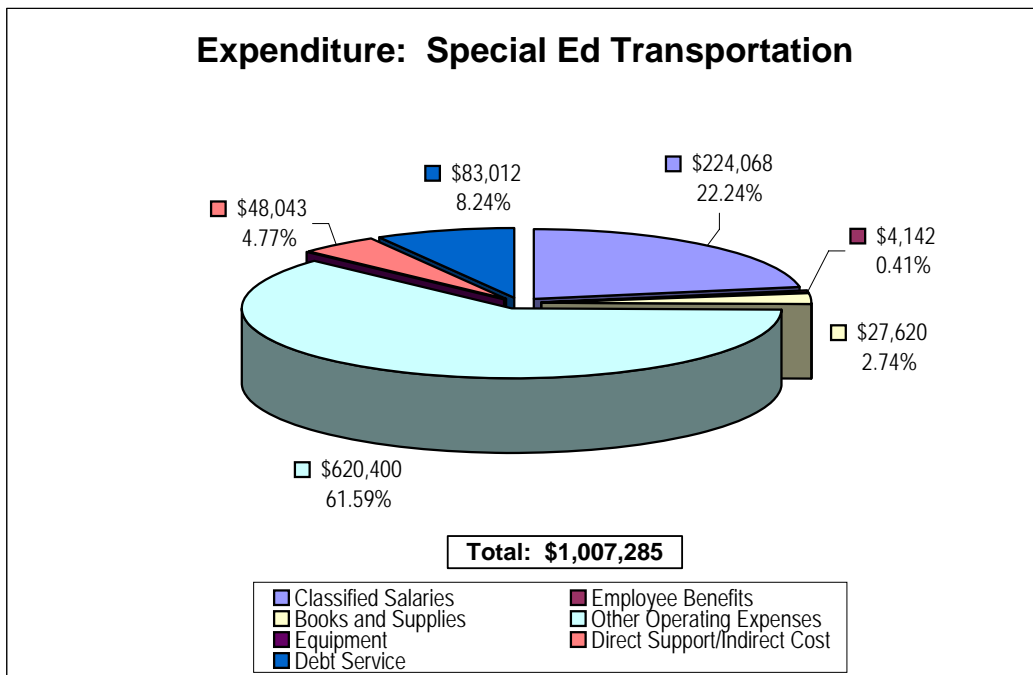
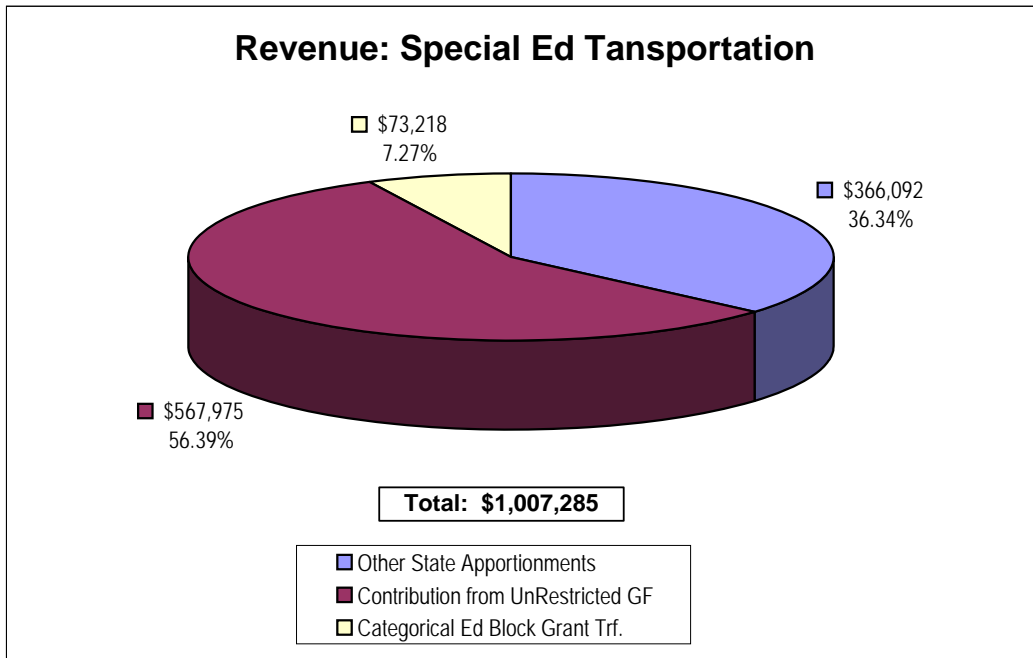


PROGRAMS ENCROACHING ON GENERAL FUND

(Continued)

2. SPECIAL EDUCATION TRANSPORTATION

- Revenue Sources
- Expenses

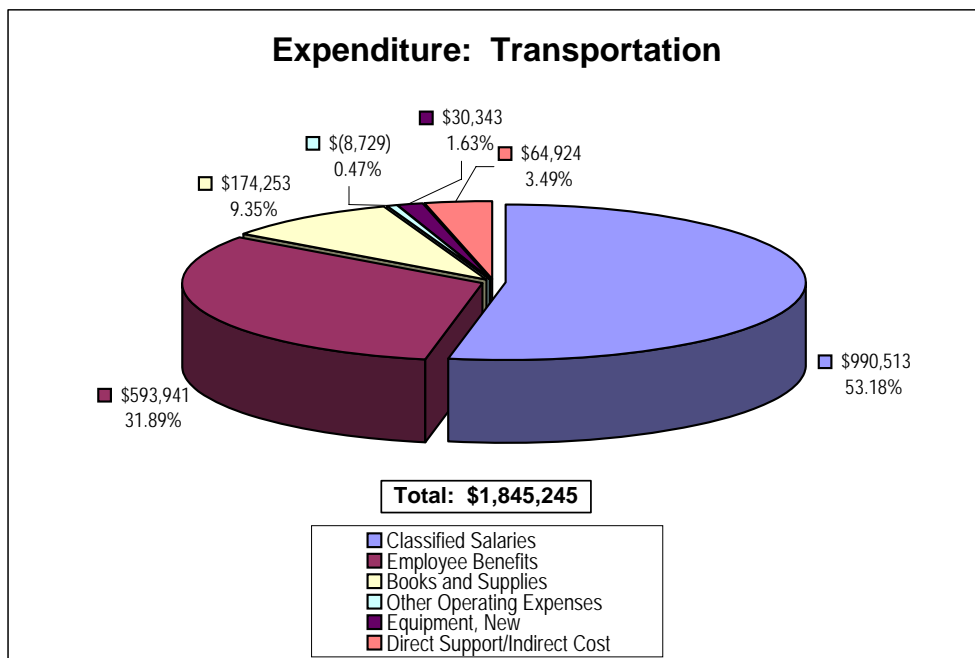
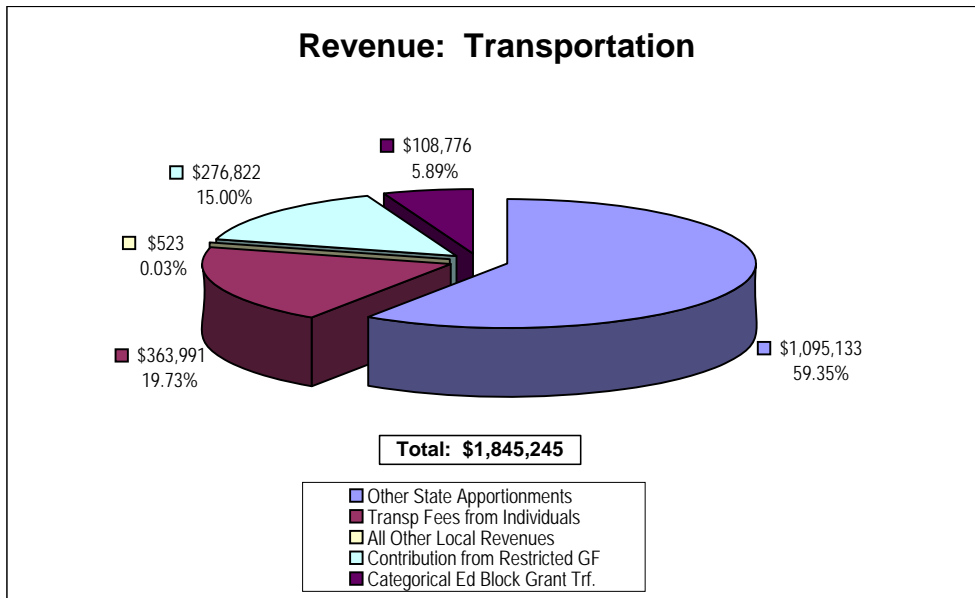


PROGRAMS ENCROACHING ON GENERAL FUND

(Continued)

3. TRANSPORTATION

- Revenue Sources:
 - General Fund
 - Bus Pass Sales
 - Flex Transfers
- Expenses

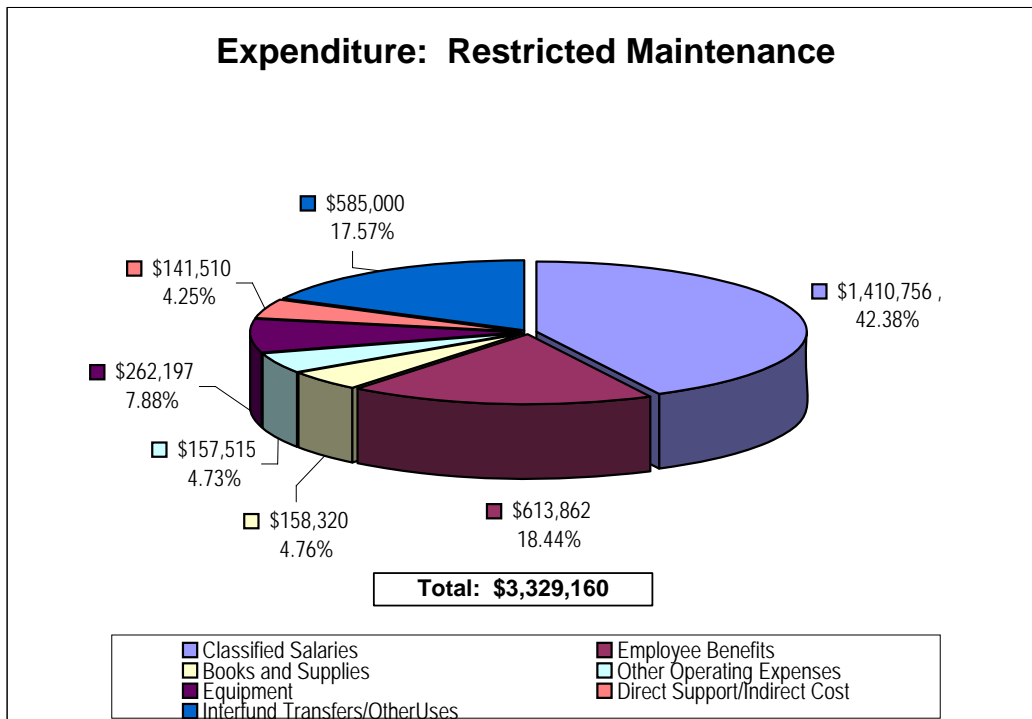
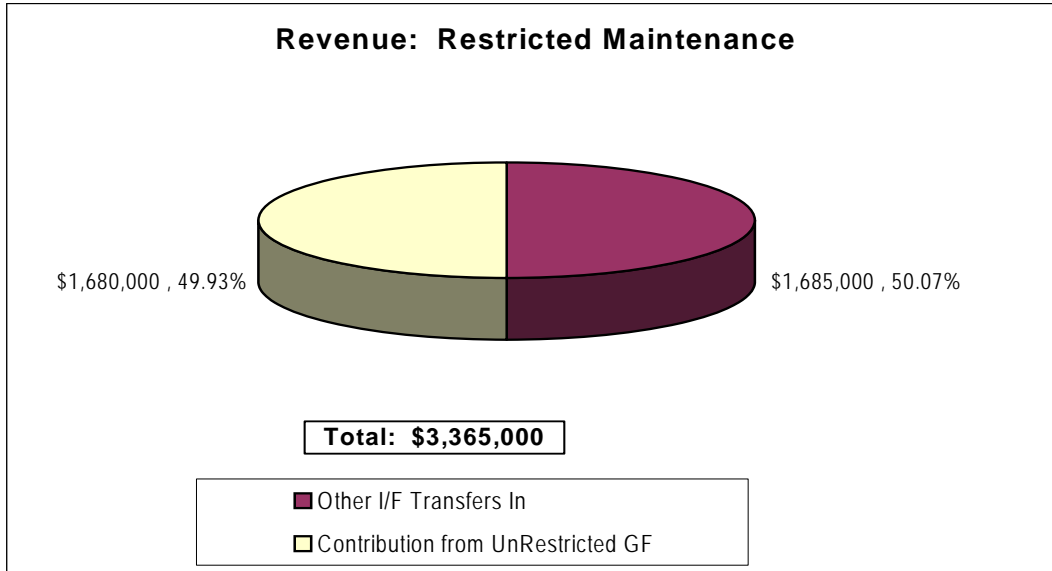


PROGRAMS ENCROACHING ON GENERAL FUND

(Continued)

4. RESTRICTED MAINTENANCE

- Revenue Sources
- Expenses



DESCRIPTION OF OTHER DISTRICT FUNDS

DOES THE DISTRICT HAVE SPECIAL FUNDS FOR SPECIFIC PURPOSES OTHER THAN THOSE TO OPERATE THE SCHOOLS?

In addition to the General Fund, which is used to operate the schools, the District operates other special purpose funds as authorized or required by law. The funds are as follows:

FUND 11 – ADULT EDUCATION

The Adult Education program is projected to have a program similar to the one offered during 2006-07, and will complete the year with an undesignated fund balance of \$228,315.

FUND 12 – CHILD DEVELOPMENT

This fund has been set up to monitor income and expenses for the Kidango pre-school program. Our district simply pulls out the indirect support rate from the total budget to cover the expense of handling their funds, and the balance is transferred on to the Kidango program.

FUND 13 – FOOD SERVICES

Expenses are in line with revenues in this program, and this fund has a projected ending balance of \$478,907.

FUND 14 – DEFERRED MAINTENANCE

The District match for this program is budgeted at \$585,000. This is the amount that the state required for 2007-08. In the fall, we will receive an updated report from the state that will probably increase this amount. The matching funds are from Measure A. The state has announced that they are budgeting Deferred Maintenance at 93% for their match in 2007-08.

FUND 17 – SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY

The special reserve fund is used to set aside money for special capital needs. Currently, the copy machine replacement dollars are located in this fund. Every year the District holds \$2,000 per copy machine from the site allocation dollars. This money is transferred to Fund 17 and held to replace the equipment at the end of its life cycle.

FUND 21 – BUILDING FUNDS

Fund 21 is used to account for capital funds of the District. The Measure A bonds are accounted for in this fund. The third series of bonds is expected to sell in March, 2008.

FUND 25 – CAPITAL FACILITIES

Resource Code 9831 – State Developer Fees. For fiscal year 2007-08 it is anticipated that we will receive approximately \$500,000 in revenue. The funds received in State Developer fees are budgeted to pay for building modifications for new programs as well as work that is done by School Facility Consultants and Shilts Consultants for demography studies and state reports.

Resource Code 9832 contains the proceeds from the Redevelopment Agreement with the City of Union City. The City has made their final payment to the District. We will continue to collect permit fees in the DIPSA area in the amount of approximately \$500,000 per year for the next several years.

Resource Codes 9633 and 9634 are donation accounts which are used to track donations that developers make to the District in lieu of paying developer fees.

FUND 35 – PROPOSITION 1A STATE FUNDED PROGRAMS

Fund 35 is used to track state funded construction projects. Current projects in this fund are the Logan construction and Conley-Caraballo projects. When projects are complete, any residual funds are tracked here until after the state audit is complete and funds are returned.

FUND 63 – KIDS FIRST

The Kids First program has been reorganized. The program is operating within the revenues generated.

FUND 71 – RETIREE BENEFIT TRUST FUNDS

These budgets have been established based on the regular ongoing program funded for retiree benefits. The revenue comes from transfers in from all funds of the district based on a proportional share of the cost for this program. The revenue not needed for retiree health benefit contributions is transferred into the appropriate health and welfare trust investment fund. The Board of the Certificated/Management Trust will be meeting this year to discuss having an actuarial study done.

FUND 73 – FOUNDATION

The New Haven Schools Foundation budget contains the scholarship accounts, the Brian Kelly Tutoring Program, a general fund, and the Millennium Million Endowment account.

The Foundation is in the process of separating from the District. Their funds will no longer be under the control of the District, or shown as a fund of the District.

New Haven Unified School District
BUDGET SUMMARY - ALL OTHER FUNDS
 First Interim Report: 2007-08

DESCRIPTION	Adult Education Fund 11	Child Develop Fund 12	Cafeteria Fund 13	Deferred Maint Fund 14	Special Reserve Fund 17	Building Fund 21	Capital Facilities Fund 25	Co. School Facilities Fund 35	Bond Interest Fund 51	Tax Override Fund 53	Enterprise Kids 1st Fund 63	Retiree Benefits Fund 71	Foundation Trust Fund 73
REVENUES:													
Revenue Limit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$473,350	\$0	\$1,508,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other State Revenue	\$1,272,918	\$1,876,169	\$152,278	\$538,345	\$3	\$0	\$0	\$483,322	\$106,000	\$0	\$0	\$0	\$0
Other Local Revenue	\$92,972	\$14,849	\$2,111,944	\$15,255	\$0	\$502,267	\$1,892,885	\$106,134	\$12,234,744	\$60	\$1,572,737	\$724,913	\$243,286
Total Revenues	\$1,839,240	\$1,891,018	\$3,772,947	\$553,600	\$3	\$502,267	\$1,892,885	\$589,456	\$12,340,744	\$60	\$1,572,737	\$724,913	\$243,286
EXPENDITURES:													
Certificated Wages	\$1,105,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,862	\$0	\$0
Classified Wages	\$234,322	\$0	\$1,392,856	\$157,194	\$0	\$503,171	\$0	\$45,548	\$0	\$0	\$998,496	\$0	\$0
Employee Benefits	\$322,854	\$0	\$573,930	\$84,085	\$0	\$81,490	\$0	\$42,123	\$0	\$0	\$415,661	\$0	\$0
Books & Supplies	\$110,161	\$0	\$1,342,470	\$129,400	\$0	\$22,012	\$80,000	\$214,166	\$0	\$0	\$22,400	\$0	\$9,667
Other Operating Expenses	\$173,955	\$1,817,113	\$197,044	\$324,236	\$0	\$103,054	\$335,600	\$20,000	\$0	\$0	\$114,784	\$876,005	\$182,611
Capital Outlay	\$15,000	\$0	\$299,550	\$106,656	\$0	\$24,919,146	\$198,648	\$1,483,856	\$0	\$0	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,959,190	\$0	\$0	\$0	\$0
Direct Support/Indirect Costs	\$64,876	\$73,905	\$129,395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,026,501	\$1,891,018	\$3,935,245	\$801,571	\$0	\$25,628,873	\$614,248	\$1,805,693	\$11,959,190	\$0	\$1,573,203	\$876,005	\$192,278
OTHER FINANCING SOURCES (USES):													
Interfund Transfers In	\$0	\$0	\$0	\$585,000	\$36,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	(\$585,000)	(\$1,272,958)	\$0	\$0	(\$60)	\$0	\$0	(\$270,367)
Other Sources	\$0	\$0	\$0	\$0	\$0	\$35,000,000	\$0	\$0	\$0	\$0	\$0	\$206,854	\$0
Other Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contributions to Restricted Pgms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources/(Uses)	\$0	\$0	\$0	\$585,000	\$36,000	\$34,415,000	(\$1,272,958)	\$0	\$0	(\$60)	\$0	\$206,854	(\$270,367)
NET INCREASE (DECREASE)													
IN FUND BALANCE	(\$187,261)	\$0	(\$162,298)	\$337,029	\$36,003	\$9,288,394	\$5,679	(\$1,216,237)	\$381,554	\$0	(\$466)	\$55,762	(\$219,359)
FUND BALANCE													
Budgeted Beginning Fund Balance	\$415,576	\$0	\$641,205	\$822,720	\$229,734	\$24,931,986	\$5,046,174	\$4,333,096	\$6,594,105	\$1,807	\$133,732	\$450,116	\$519,230
Adjust for Unaudited Actuals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Audit Adjustments/Restatements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjusted Beg Fund Balance	\$415,576	\$0	\$641,205	\$822,720	\$229,734	\$24,931,986	\$5,046,174	\$4,333,096	\$6,594,105	\$1,807	\$133,732	\$450,116	\$519,230
Ending Fund Balance	\$228,315	\$0	\$478,907	\$1,159,749	\$265,737	\$34,220,380	\$5,051,853	\$3,116,859	\$6,975,659	\$1,807	\$133,266	\$505,878	\$299,871
COMPONENTS OF FUND BALANCE													
Reserved Amounts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Legally Restricted	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Economic Uncertainty	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Designations	\$228,315	\$0	\$478,907	\$1,159,749	\$265,737	\$34,220,380	\$5,051,853	\$3,116,859	\$6,975,659	\$1,807	\$133,266	\$505,878	\$299,871
Undesignated Fund Bal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

MULTI-YEAR PROJECTIONS FOR:
2008-09 & 2009-10

FISCAL YEAR 2008-09

REVENUES

- A 3.7% COLA was added to the Revenue Limit.
- No new Deficit Reduction or Equalization Aid in 2008-09.
- We continue to be a declining enrollment district, and a decline of 200 students per year is built into the multi-year projections. When a district declines, it is allowed to use the previous year's ADA to calculate the current year revenue. The purpose of calculating revenue this way is to allow a district time to reduce expenditures to match the new lower revenue.
- An Indirect Cost rate of 3.71% has been applied to all programs.
- No new Mandated Cost Revenue is budgeted. Mandated Cost expense is budgeted as we continue to work with our consultant to file claims. At some point, the state will reimburse those claims, but we are not permitted to include the claims in our budget.
- The District continues in the class size reduction program both for K-3 and 9th grade language arts and math. In addition we apply for continuation high school funding, and community day school funding.
- The contribution from the Bond Fund to the Deferred Maintenance Fund, through the Restricted Maintenance account is budgeted to occur.
- The Redevelopment account continues to support the Restricted Maintenance contribution, reducing the amount of dollars that the unrestricted general fund must contribute.
- The Medi-Cal Administration Activities program revenue budget was reduced to \$141,269 for 2007-08. District staff are working to improve this revenue stream for future years. For projections purposes, we are maintaining that figure.
- All categorical programs are expected to operate within their budgets. Encroachment is not permitted. If a program does not receive COLA, it is required to reduce program expenses to support staff COLA increases.
- A rebate from PG&E for \$144,000 for the solar system at Kitayama Elementary School is in our budget. The Kitayama rebate program will add \$144,000 to the general fund for a total of five years.
- The Cabello Student Service Center will continue to generate enough revenue to offset the operating expenses.

Expenses

- A middle school is closing at the end of the 2007-08 school year. The budget for 2008-09 has been reduced to reflect the elimination of a principal, assistant principal, media, clerical, and custodial staff. Utility budgets have also been reduced to reflect a closed middle school site.
- The District contract with all employee groups expires on June 30, 2008. As a result, no increases are budgeted for employee compensation in future years. We as a district do believe in fair employee compensation. A calculation has been completed, based upon the 2007-08 salary scale to determine the cost of a one percent increase to all units. At this time the calculation indicates for full staff the increase would be \$884,000 for employees funded by the unrestricted general fund, or special education programs the amount would be closer to \$660,000. In New Haven, if an increase is given, it is to all employees. Programs that do not receive COLA from the state would need to adjust their budgets to pass any increases on to employees and reduce over all program costs to balance their budgets.
- The Chief Business Officer continues to oversee Bond related programs and continues as a Labor Compliance Officer in 2008-09. As a result, a part of this salary is charged to the bond fund.
- The Public Information Officer continues to be funded by donation accounts.
- Step and Column increases of \$600,000 have been added to the budget.
- Due to decline in enrollment certificated staffing has been reduced by a total of nine positions. An average of \$70,000 per position has been used for the calculation.
- The annuity payment for the certificated golden handshake of \$731,355 is budgeted.
- Utility budgets have been increased to reflect a three percent increase.
- The level of funding for site discretionary programs was adjusted down to reflect the decline in enrollment. Then increased by two percent.
- The unrestricted general fund along with a safety categorical program continues to support the cost of three SRO positions.
- The Strategic Plan is fully funded for fiscal year 2008-09. We have continued to direct both unrestricted and restricted resources to support the Strategic Plan.
- Worker Compensation rates have been increased by five percent in anticipation of another increase in premiums.
- The Independent Way continues under contract for grounds cleaning services at Logan High School.
- The District will begin contracting with Alameda County Office of Education for fiscal software programs. The budget has been increased to reflect this new maintenance cost.
- A budget has been established for maintenance of both a sub finder system, and electronic time card system.

- The District adopted a new student information system software package in fiscal year 2007-08. The maintenance budget for 2008-09 has been increased to cover this new expense.
- Supply accounts have been reduced to reflect the lower enrollment and then increased by three percent for inflation.
- A budget has been established for board election expenses.
- Insurance is budgeted to increase by five percent.
- A transfer of \$200,000 a year to the Retiree Trust for Board/Superintendent is budgeted to continue.
- As part of the e-rate process, a contract has been signed with AT&T to provide Opt-E-Man service to connect our sites electronically for the next five years. The new contract which is subject to e-rate discount is a general fund expense. Before discount, the new contract will cost approximately \$20,000 a month. After the Cal Net discount, and the e-rate discount, the net cost to the district should be approximately \$60,000 a year. This is an increase in general fund expenditures which began mid year 2007-08.
- The City of Union City is expected to eliminate its 50% share for the crossing guard program.

FISCAL YEAR 2009-10

REVENUES

- A 2.5% COLA was added to the Revenue Limit.
- No new Deficit Reduction or Equalization Aid in 2009-10.
- We continue to be a declining enrollment district, and a decline of 200 students per year is built into the multi-year projections. When a district declines, it is allowed to use the previous year's ADA to calculate the current year revenue. The purpose of calculating revenue this way is to allow a district time to reduce expenditures to match the new lower revenue.
- An Indirect Cost rate of 3.71% has been applied to all programs.
- No new Mandated Cost Revenue is budgeted. Mandated Cost expense is budgeted as we continue to work with our consultant to file claims. At some point, the state will reimburse those claims, but we are not permitted to include the claims in our budget.
- The District continues in the class size reduction program both for K-3 and 9th grade language arts and math. In addition we apply for continuation high school funding, and community day school funding.
- The contribution from the Bond Fund to the Deferred Maintenance Fund, through the Restricted Maintenance account is budgeted to occur.

- The Redevelopment account continues to support the Restricted Maintenance contribution, reducing the amount of dollars that the unrestricted general fund must contribute.
- The Medi-Cal Administration Activities program revenue budget was reduced to \$141,269 for 2007-08. District staff are working to improve this revenue stream for future years. For projections purposes, we are maintaining that figure.
- All categorical programs are expected to operate within their budgets. Encroachment is not permitted. If a program does not receive COLA, it is required to reduce program expenses to support staff COLA increases.
- A rebate from PG&E for \$144,000 for the solar system at Kitayama Elementary School is in our budget. The Kitayama rebate program will add \$144,000 to the general fund for a total of five years. Although we will be adding solar to the Logan campus during this fiscal year, the revenue has not been added to the budget at this time.
- The Cabello Student Service Center will continue to generate enough revenue to offset the operating expenses.

Expenses

- A middle school was closed at the end of the 2007-08 school year. The budget has been reduced to reflect the elimination of a principal, assistant principal, media, clerical, and custodial staff. Utility budgets have also been reduced to reflect a closed middle school site.
- The District contract with all employee groups expired on June 30, 2008. As a result, no increases are budgeted for employee compensation in future years. We as a district do believe in fair employee compensation. A calculation has been completed, based upon the 2007-08 salary scale to determine the cost of a one percent increase to all units. At this time the calculation indicates for full staff the increase would be \$884,000. For employees funded by the unrestricted general fund, or special education programs the amount would be closer to \$660,000. In New Haven if an increase is given, it is to all employees. Programs that do not receive COLA from the state would need to adjust their budgets to pass any increases on to employees and reduce over all program costs to balance their budgets.
- The Chief Business Officer continues to oversee Bond related programs and continues as a Labor Compliance Officer in 2009-10. As a result, a part of this salary is charged to the bond fund.
- The Public Information Officer continues to be funded by donation accounts.
- Step and Column increases of \$600,000 have been added to the budget.
- Due to decline in enrollment certificated staffing has been reduced by a total of eight positions. An average of \$70,000 per position has been used for the calculation.
- The annuity payment for the certificated golden handshake of \$731,355 is budgeted.
- Due to the delay in the implementation of an Energy Education program, at first interim, budgets have been increased to reflect a three percent increase.

- The level of funding for site discretionary programs was adjusted down to reflect the decline in enrollment. Then increased by two percent.
- The unrestricted general fund along with a safety categorical program continues to support the cost of three SRO positions.
- The Strategic Plan is fully funded for fiscal year 2009-10. We have continued to direct both unrestricted and restricted resources to support the Strategic Plan.
- Worker Compensation rates have been increased by five percent in anticipation of another increase in premiums.
- The Independent Way continues under contract for grounds cleaning services at Logan High School. This contract has been increased to reflect increases in the state minimum wage rates.
- The District is contracting with Alameda County Office of Education for fiscal software programs. The budget has been increased to reflect this new maintenance cost.
- A budget has been established for maintenance of both a sub finder system, and electronic time card system.
- The District adopted a new student information system software package in fiscal year 2007-08. The maintenance budget for 2009-10 has been increased to cover this new expense.
- Supply accounts have been reduced to reflect the lower enrollment and then increased by three percent for inflation.
- Insurance is budgeted to increase by five percent.
- A transfer of \$300,000 a year to the Retiree Trust for Board/Superintendent is budgeted to continue.
- As part of the e-rate process, a contract has been signed with AT&T to provide Opt-E-Man service to connect our sites electronically for the next five years. The new contract which is subject to e-rate discount is a general fund expense. Before discount, the new contract will cost approximately \$20,000 a month. After the Cal Net discount, and the e-rate discount, the net cost to the district should be approximately \$60,000 a year. This is an increase in general fund expenditures which began mid year 2007-08. E-rate is subject to annual approval by the government.
- The City of Union City is expected to eliminate its 50% share for the crossing guard program.
- The District is still using one-time Developer Fee donation accounts to help support the Restricted Maintenance program.

New Haven Unified School District
First Interim Report: 2007-2008

GENERAL FUND - MULTI-YEAR PROJECTION										
DESCRIPTION	Object Code Range	DECEMBER 2007 FIRST INTERIM REPORT 2007-08 Budget			DECEMBER 2007 NEXT YEAR BUDGET 2008-2009			DECEMBER 2007 FUTURE YEAR BUDGET 2009-2010		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES:										
Revenue Limit	8000-8099	\$69,450,176	\$4,271,666	\$73,721,842	\$ 71,390,594	\$4,271,666	\$75,662,260	\$ 72,034,354	\$4,271,666	\$76,306,020
Federal Revenue	8100-8299	\$10,634	\$6,023,218	\$6,033,852	\$10,634	\$5,273,596	\$5,284,230	\$ 10,634	\$5,273,596	\$5,284,230
Other State Revenue	8300-8599	\$7,012,279	\$10,951,280	\$17,963,559	\$6,986,990	\$10,946,683	\$17,933,673	\$ 6,920,694	\$11,030,934	\$17,951,628
Other Local Revenue	8600-8799	\$1,612,838	\$8,201,933	\$9,814,771	\$1,612,838	\$8,201,933	\$9,814,771	\$ 1,612,838	\$8,201,933	\$9,814,771
Total Revenues		\$78,085,927	\$29,448,097	\$107,534,024	\$80,001,056	\$28,693,878	\$108,694,934	\$80,578,520	\$28,778,129	\$109,356,649
EXPENDITURES:										
Certificated Wages	1000-1999	\$50,645,749	\$12,566,807	\$63,212,556	\$50,392,199	\$12,391,044	\$62,783,243	\$ 50,432,199	\$12,391,044	\$62,823,243
Classified Wages	2000-2999	\$7,448,552	\$8,021,201	\$15,469,753	\$7,228,690	\$8,009,446	\$15,238,136	\$ 7,247,147	\$8,009,446	\$15,256,593
Employee Benefits	3000-3999	\$11,003,623	\$5,234,955	\$16,238,578	\$11,054,196	\$5,234,955	\$16,289,151	\$ 11,066,196	\$5,151,149	\$16,217,345
Books & Supplies	4000-4999	\$1,132,112	\$7,020,183	\$8,152,295	\$1,226,090	\$3,223,731	\$4,449,821	\$ 1,226,090	\$3,476,034	\$4,702,124
Other Operating Expenses	5000-5999	\$4,264,868	\$4,662,498	\$8,927,366	\$4,769,680	\$4,486,919	\$9,256,599	\$ 4,769,680	\$4,486,919	\$9,256,599
Capital Outlay	6000-6999	\$40,625	\$426,388	\$467,013	\$45,625	\$426,388	\$472,013	\$ 45,625	\$426,388	\$472,013
Other Outgo +7439	7100-7299	\$71,127	\$1,598,548	\$1,669,675	\$71,127	\$1,598,548	\$1,669,675	\$ 71,127	\$1,598,548	\$1,669,675
Direct Support/Indirect Cost	7300-7399	(\$1,499,500)	\$1,246,172	(\$253,328)	(\$1,466,093)	\$1,246,172	(\$219,921)	(\$1,466,093)	\$1,246,172	(\$219,921)
Total Expenditures		\$73,107,156	\$40,776,752	\$113,883,908	\$73,321,514	\$36,617,203	\$109,938,717	\$73,391,971	\$36,785,700	\$110,177,671
Excess (Deficiency) Of Revenues Over Expenses Before Other Sources		\$4,978,771	(\$11,328,655)	(\$6,349,884)	\$6,679,542	(\$7,923,325)	(\$1,243,783)	\$7,186,549	(\$8,007,571)	(\$821,022)
OTHER FINANCING SOURCES:										
Interfund Transfers In	8910-8929	\$187,867	\$1,685,000	\$1,872,867	\$187,867	\$1,685,000	\$1,872,867	\$ 187,867	\$1,685,000	\$1,872,867
Interfund Transfers Out	7610-7629	(\$36,000)	(\$585,000)	(\$621,000)	(\$36,000)	(\$585,000)	(\$621,000)	(\$36,000)	(\$585,000)	(\$621,000)
Other Sources	8930-8979									
Other Uses	7630-7699									
Contributions to Restricted Pgs	8980-8999	(\$6,555,541)	\$6,555,541	\$0	(\$6,555,541)	\$6,555,541	\$0	(\$6,555,541)	\$6,555,541	\$0
Total Sources		(\$6,403,674)	\$7,655,541	\$1,251,867	(\$6,403,674)	\$7,655,541	\$1,251,867	(\$6,403,674)	\$7,655,541	\$1,251,867
NET INCREASE (DECREASE) IN FUND BALANCE		(\$1,424,903)	(\$3,673,114)	(\$5,098,017)	\$275,868	(\$267,784)	\$8,084	\$782,875	(\$352,030)	\$430,845
FUND BALANCE										
Budgeted Beginning Fund Balance		\$5,288,960	\$4,303,480	\$9,592,440	\$4,535,575	\$1,050,538	\$5,586,113	\$ 4,811,443	\$782,754	\$5,594,197
Adjustments for Unaudited Actuals		\$ 671,518	\$ 420,172	\$1,091,690	0	0	0	0	0	0
Audit Adjustments/Restatements										
Adjusted Beginning Fund Balance		\$5,960,478	\$4,723,652	\$10,684,130	\$4,535,575	\$1,050,538	\$5,586,113	\$ 4,811,443	\$782,754	\$5,594,197
Ending Fund Balance		\$4,535,575	\$1,050,538	\$5,586,113	\$4,811,443	\$782,754	\$5,594,197	\$5,594,318	\$430,724	\$6,025,042
COMPONENTS OF FUND BALANCE										
Reserved Amounts (revolving)		\$51,000		\$51,000	\$51,000		\$51,000	\$ 51,000		\$51,000
Other, Prepaid								\$-		\$-
Legally Restricted			\$1,050,538	\$1,050,538		\$782,754	\$782,754		\$ 430,724	\$430,724
Site Carry Over										\$-
Total Components		\$51,000	\$1,050,538	\$1,101,538	\$51,000	\$782,754	\$833,754	\$ 51,000	\$ 430,724	\$481,724
3% Economic Uncertainty		\$3,435,147		\$3,435,147	\$3,316,792		\$3,316,792	\$3,323,960		\$3,323,960
Reserve in Excess of 3%		\$ 200,000		\$200,000	\$ 250,000		\$250,000	\$ 250,000		\$250,000
Reserve for Strategic Planning		\$ 225,000		\$225,000	\$ -		\$0	\$ 300,000		\$300,000
Mandated Cost One Time Dollars		\$600,000		\$600,000	\$ 600,000		\$600,000	\$ 600,000		\$600,000
Undesignated Fund Balance		\$24,428	\$0	\$24,428	\$593,651	\$0	\$593,651	\$1,069,358	\$0	\$1,069,358

ENROLLMENT AND AVERAGE DAILY ATTENDANCE (ADA)

HOW DOES THE DISTRICT GENERATE MONEY?

The District primarily earns income through enrollment converted to Average Daily Attendance (ADA). Enrollment is simply the total number of students enrolled in district schools; ADA is the Average Daily Attendance of those enrolled students. Average Daily Attendance computations are important because they are used as the basis for most of the district's General Fund revenue.

The following illustrates the District enrollment and Average Daily Attendance (ADA) growth over the last five years, plus a projection for the 2007-08 budget year.

Enrollment History

(Excludes Special Education & Home Schooling Students)

	<u>02/03</u>	<u>03/04</u>	<u>04/05</u>	<u>05/06</u>	<u>06/07</u>
K	930	859	882	857	833
1	1041	997	942	922	933
2	1010	984	972	926	910
3	1057	1008	1004	950	913
4	975	1032	1015	994	948
5	982	960	1035	1002	976
6	1011	994	963	1045	960
7	1046	1017	1021	956	1058
8	1036	1036	991	997	968
9	1181	1086	1092	1007	995
10	1150	1218	1053	1083	1047
11	1012	1016	1132	1025	1079
12	765	799	973	1084	1039
Total	13196	13006	13075	12848	12659
Difference		-190	69	-227	-189

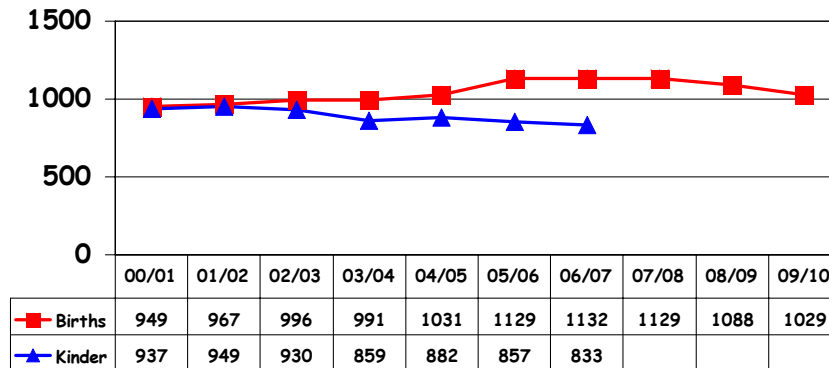
Return Ratio History

(Excludes Special Education & Home Schooling Students)

	<u>02/03</u>	<u>03/04</u>	<u>04/05</u>	<u>05/06</u>	<u>06/07</u>
BIRTH-K	93.37%	86.68%	85.55%	75.91%	73.59%
K-1	109.69%	107.20%	109.66%	104.54%	108.87%
1-2	101.41%	94.52%	97.49%	98.30%	98.70%
2-3	100.76%	99.80%	102.03%	97.74%	98.60%
3-4	98.29%	97.63%	100.69%	99.00%	99.79%
4-5	94.97%	98.46%	100.29%	98.72%	98.19%
5-6	102.12%	101.22%	100.31%	100.97%	95.81%
6-7	103.56%	100.59%	102.72%	99.27%	101.24%
7-8	101.57%	99.04%	97.44%	97.65%	101.26%
8-9	112.48%	104.83%	105.41%	101.61%	99.80%
9-10	92.00%	103.13%	96.96%	99.18%	103.97%
10-11	93.53%	88.35%	92.94%	97.34%	99.63%
11-12	78.06%	78.95%	95.77%	95.76%	101.37%
8/11-9/12	92.90%	94.18%	94.06%	97.57%	98.38%
K-12	100.48%	98.56%	100.53%	98.26%	98.53%

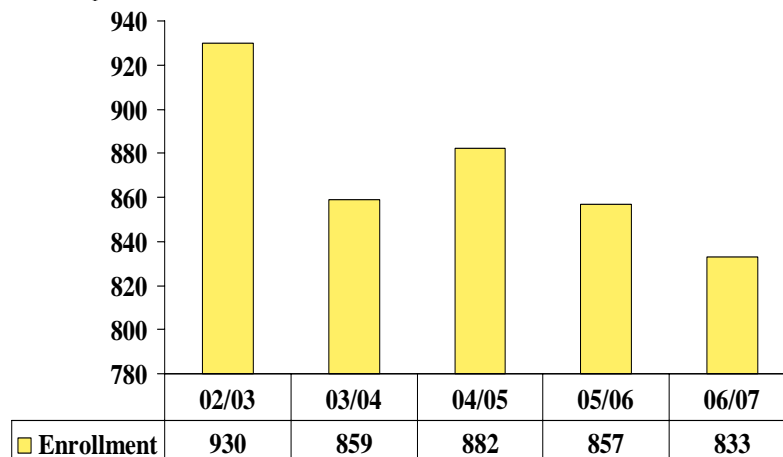
Births in Zip Code 94587 (5 years previous) & Kindergarten Enrollments

(Excludes Special Education Students)



Kindergarten Enrollment – 5 Year History

(Excludes Special Education Students)

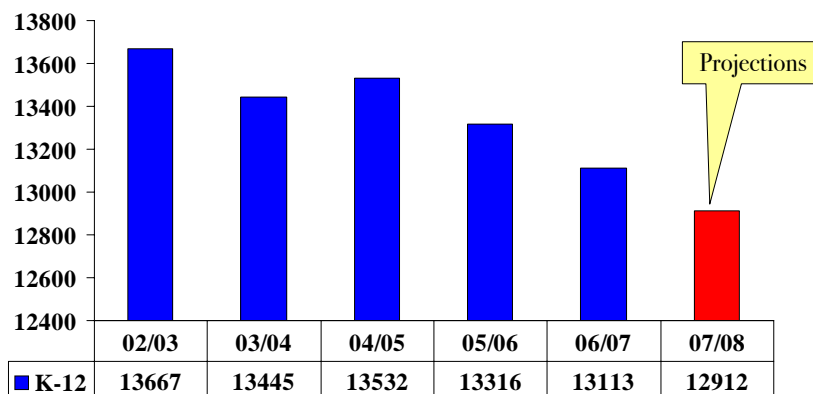


Assumptions for the Enrollment Analysis and Projections for 2007-08

- Annual birth rates were taken from California Department of Health data system, using Zip Code 94587
- Grade level enrollments are actual enrollments taken on the first Wednesday of each school year as reported on the California Basic Educational Data System (CBEDS)

District Wide History & Forecast 2007-2008

Regular Education Projections = Kindergarten 5 Year Low Return Ratio; Grades 1-12
3 Year Average Return Ratio
Special Day Class & Home Schooling Students = 454 Students (06/07 Enrollment)



HOW DO WE COMPARE TO OTHER DISTRICTS

Revenue and expense comparisons from the Comparative Analysis of District Income and Expenditure (CADIE) report prepared by School Services Inc. using official Standardized Accounting Code Structure (SACS) & California Basic Educational Data System (CBED) information for 2005-06.

Comparison Districts

The districts selected by New Haven for this analysis are the same that were identified for comparison for the 1st annual report. These districts were used for comparison by both the District and NHTA during the last negotiations. Fremont Unified School District was also added to have all tri-city districts in the comparison.

The Comparison Districts are:

- Alameda City Unified School District
- Albany City Unified School District
- Fremont Unified School District
- Hayward Unified School District
- Newark Unified School District
- Pittsburg Unified School District
- San Leandro Unified School District
- West Contra Costa Unified School District
- Region 4 Unified Average
- Statewide Unified Average

Salary & Benefit Comparisons Displays

- Total Compensation BA + 30 units at Step 1 and Average Health and Welfare Benefits
- Total Compensation BA + 60 units at Step 10 and Average Health and Welfare Benefits
- Total Compensation Maximum Salary and Average Health and Welfare Benefits
- Comparative District Data Ranked by Service Days
- Selected Salaries, 2005-06 through 2008-09

Total Compensation BA + 30 units at Step 1
and Average Health and Welfare Benefit

DISTRICT NAME	RANK	TOTAL COMPENSATION
New Haven USD	1	\$53,106
Comparison Group Average	2	\$49,542
Pittsburg USD	3	\$49,364
Statewide Unified Average	4	\$49,325
Fremont USD	5	\$49,275
Newark USD	6	\$49,000
West Contra Costa USD	7	\$48,342
Hayward USD	8	\$47,939
Albany City USD	9	\$46,564
San Leandro USD	10	\$44,820
Alameda City USD	11	\$43,967

[Fremont, Hayward, Newark, New Haven and San Leandro include health and welfare benefits on the salary schedule.]

Total Compensation BA + 60 units at Step 10
and Average Health and Welfare Benefit

DISTRICT NAME	RANK	TOTAL COMPENSATION
New Haven USD	1	\$70,377
Statewide Unified Average	2	\$68,217
Newark USD	3	\$68,000
Fremont USD	4	\$67,823
Hayward USD	5	\$66,379
Comparison Group Average	6	\$66,216
Pittsburg USD	7	\$66,051
Albany City USD	8	\$64,330
San Leandro USD	9	\$62,281
West Contra Costa USD	10	\$61,895
Alameda City USD	11	\$60,277

Maximum Salary and Average Health and Welfare Benefit

DISTRICT NAME	RANK	TOTAL COMPENSATION
New Haven USD	1	\$92,256
Fremont USD	2	\$89,743
Statewide Unified Average	3	\$88,245
Newark USD	4	\$85,000
Albany USD	5	\$84,053
San Leandro USD	6	\$82,678
Comparison Group Average	7	\$82,376
Pittsburg USD	8	\$79,541
Hayward USD	9	\$79,163
West Contra Costa USD	10	\$78,199
Alameda City USD	11	\$78,092

District Data Ranked by Service Days

DISTRICT NAME	RANK	Service Days
Fremont USD	1	187
Hayward USD	2	186
Newark USD	2	186
San Leandro USD	2	186
Alameda City USD	3	185
Pittsburg USD	3	185
West Contra Costa USD	3	185
Comparison Group Average	3	185
New Haven USD	4	184
Albany USD	4	184
Statewide Unified Average	4	184

Total Compensation
2005-06, 2006-07, 2007-08,
and 2008-09 (Projected)

<u>Salary Placement</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08 (4.53% COLA)</u>	<u>2008-09 2.70 COLA)</u>
BA +30, Step 1	\$53,099	\$56,068	\$58,239	\$59,907
BA +60, Step 10	\$70,366	\$73,838	\$76,569	\$78,895
Maximum Salary	\$92,510	\$96,627	\$100,076	\$103,244

Student Enrollment per All
Certificated Employees
(Excludes Certificated Administrators)

DISTRICT NAME	RANK	ADA/Certificated Staff
<i>Alameda City USD</i>	<i>1</i>	<i>17.79</i>
<i>Albany City USD</i>	<i>2</i>	<i>17.81</i>
<i>San Leandro USD</i>	<i>3</i>	<i>18.76</i>
<i>Newark USD USD</i>	<i>4</i>	<i>18.81</i>
<i>West Contra Costa USD</i>	<i>5</i>	<i>18.97</i>
<i>Pittsburg USD</i>	<i>6</i>	<i>19.02</i>
<i>Hayward USD</i>	<i>7</i>	<i>19.21</i>
<i>New Haven USD</i>	<i>8</i>	<i>19.21</i>
<i>Comparison Group Average</i>	<i>9</i>	<i>19.64</i>
<i>Statewide Unified Average</i>	<i>10</i>	<i>19.64</i>
<i>Fremont USD</i>	<i>11</i>	<i>20.46</i>

(Includes K-5 Prep Teachers, Counselors, Program Specialists,
6-12 Media Specialists, 6-8 Activity Directors, Nurse, Psychologists)

Student Enrollment per All Classified Employees
(Excludes Classified Management)

DISTRICT NAME	RANK	ADA/Classified Staff
<i>West Contra Costa USD</i>	<i>1</i>	<i>24.87</i>
<i>Pittsburg USD</i>	<i>2</i>	<i>31.14</i>
<i>Statewide Unified Average</i>	<i>3</i>	<i>31.58</i>
<i>Newark USD</i>	<i>4</i>	<i>34.29</i>
<i>Comparison Group Average</i>	<i>5</i>	<i>35.39</i>
<i>San Leandro USD</i>	<i>6</i>	<i>39.19</i>
<i>Hayward USD</i>	<i>7</i>	<i>39.82</i>
<i>New Haven USD</i>	<i>8</i>	<i>42.46</i>
<i>Alameda City USD</i>	<i>9</i>	<i>43.19</i>
<i>Fremont USD</i>	<i>10</i>	<i>48.99</i>
<i>Albany City USD</i>	<i>11</i>	<i>50.53</i>

Student Enrollment per School Level Administrator

DISTRICT NAME	RANK	ADA/Site Administrator
<i>Pittsburg USD</i>	<i>1</i>	<i>354.76</i>
<i>West Contra Costa</i>	<i>2</i>	<i>364.63</i>
<i>Alameda City USD</i>	<i>3</i>	<i>365.29</i>
<i>Statewide Unified Average</i>	<i>4</i>	<i>374.79</i>
<i>New Haven USD</i>	<i>5</i>	<i>386.32</i>
<i>Comparison Group Average</i>	<i>6</i>	<i>413.15</i>
<i>San Leandro USD</i>	<i>7</i>	<i>422.47</i>
<i>Newark USD</i>	<i>8</i>	<i>445.60</i>
<i>Hayward USD</i>	<i>9</i>	<i>453.80</i>
<i>Albany USD</i>	<i>10</i>	<i>459.51</i>
<i>Fremont USD</i>	<i>11</i>	<i>473.76</i>

Student Enrollment per District Level Administrator

DISTRICT NAME	RANK	ADA/District Administrator
<i>Newark USD</i>	<i>1</i>	<i>658.27</i>
<i>Hayward USD</i>	<i>2</i>	<i>753.76</i>
<i>San Leandro USD</i>	<i>3</i>	<i>827.70</i>
<i>Statewide Unified Average</i>	<i>4</i>	<i>1073.39</i>
<i>New Haven USD</i>	<i>5</i>	<i>1144.31</i>
<i>West Contra Costa USD</i>	<i>6</i>	<i>1192.48</i>
<i>Albany City USD</i>	<i>7</i>	<i>1199.33</i>
<i>Comparison Group Average</i>	<i>8</i>	<i>1203.53</i>
<i>Pittsburg USD</i>	<i>9</i>	<i>1353.14</i>
<i>Fremont USD</i>	<i>10</i>	<i>2470.85</i>
<i>Alameda City USD</i>	<i>11</i>	<i>2922.29</i>

Base Revenue Limit per ADA

DISTRICT NAME	RANK	Total Compensation
<i>San Leandro USD</i>	<i>1</i>	<i>\$5,198.43</i>
<i>Statewide Unified Average</i>	<i>2</i>	<i>\$5,195.00</i>
<i>Hayward USD</i>	<i>3</i>	<i>\$5,194.49</i>
<i>Albany City USD</i>	<i>4</i>	<i>\$5,183.57</i>
<i>West Contra Costa USD</i>	<i>5</i>	<i>\$5,181.00</i>
<i>Newark USD</i>	<i>6</i>	<i>\$5,179.98</i>
<i>Pittsburg USD</i>	<i>7</i>	<i>\$5,172.62</i>
<i>Comparison Group Average</i>	<i>8</i>	<i>\$5,166.01</i>
<i>New Haven USD</i>	<i>9</i>	<i>\$5,161.68</i>
<i>Alameda City USD</i>	<i>10</i>	<i>\$5,130.26</i>
<i>Fremont USD</i>	<i>11</i>	<i>\$5,127.57</i>

Personnel Salary & Employee Benefit Expenses

(Unrestricted General Fund)

DISTRICT NAME	RANK	Percentage of Expenditure
<i>Fremont USD</i>	<i>1</i>	<i>95.31%</i>
<i>New Haven USD</i>	<i>2</i>	<i>94.20%</i>
<i>Hayward USD</i>	<i>3</i>	<i>93.61%</i>
<i>Comparison Group Average</i>	<i>4</i>	<i>92.96%</i>
<i>Alameda USD</i>	<i>5</i>	<i>92.94%</i>
<i>West Contra Costa USD</i>	<i>6</i>	<i>92.07%</i>
<i>Newark USD</i>	<i>7</i>	<i>91.98%</i>
<i>San Leandro USD</i>	<i>8</i>	<i>91.94%</i>
<i>Statewide Unified Average</i>	<i>9</i>	<i>91.38%</i>
<i>Albany City USD</i>	<i>10</i>	<i>89.70%</i>
<i>Pittsburg USD</i>	<i>11</i>	<i>89.58%</i>

Net Ending Balance per ADA

(Unrestricted General Fund)

DISTRICT NAME	RANK	Balance per ADA
<i>Albany USD</i>	<i>1</i>	<i>\$1,034.57</i>
<i>Hayward USD</i>	<i>2</i>	<i>\$765.93</i>
<i>West Contra Costa USD</i>	<i>3</i>	<i>\$655.07</i>
<i>Statewide Unified Average</i>	<i>4</i>	<i>\$571.21</i>
<i>Newark USD</i>	<i>5</i>	<i>\$533.32</i>
<i>Comparison Group Average</i>	<i>6</i>	<i>\$508.83</i>
<i>Pittsburg USD</i>	<i>7</i>	<i>\$439.57</i>
<i>Fremont USD</i>	<i>8</i>	<i>\$339.27</i>
<i>New Haven USD</i>	<i>9</i>	<i>\$338.93</i>
<i>Alameda City USD</i>	<i>10</i>	<i>\$266.26</i>
<i>San Leandro USD</i>	<i>11</i>	<i>\$78.48</i>

Certificated Salary Expenditure per ADA
(Excluding Certificated Administrators, All Funds)

DISTRICT NAME	RANK	Expenditure/ADA
<i>New Haven USD</i>	<i>1</i>	<i>\$4,164.10</i>
<i>Hayward USD</i>	<i>2</i>	<i>\$3,910.91</i>
<i>San Leandro USD</i>	<i>3</i>	<i>\$3,842.09</i>
<i>Fremont USD</i>	<i>4</i>	<i>\$3,833.03</i>
<i>Alameda City USD</i>	<i>5</i>	<i>\$3,824.95</i>
<i>Newark USD</i>	<i>6</i>	<i>\$3,787.15</i>
<i>Comparison Group Average</i>	<i>7</i>	<i>\$3,710.50</i>
<i>Statewide Unified Average</i>	<i>8</i>	<i>\$3,661.69</i>
<i>Albany City USD</i>	<i>9</i>	<i>\$3,543.98</i>
<i>West Contra Costa USD</i>	<i>10</i>	<i>\$3,473.80</i>
<i>Pittsburg USD</i>	<i>11</i>	<i>\$3,349.97</i>

Classified Salary Expenditure per ADA
(Excluding Classified Management, All Funds)

DISTRICT NAME	RANK	Expenditure/ADA
<i>Hayward USD</i>	<i>1</i>	<i>\$1,332.74</i>
<i>West Contra Costa USD</i>	<i>2</i>	<i>\$1,305.69</i>
<i>Statewide Unified Average</i>	<i>3</i>	<i>\$1,212.30</i>
<i>Newark USD</i>	<i>4</i>	<i>\$1,204.33</i>
<i>Comparison Group Average</i>	<i>5</i>	<i>\$1,190.54</i>
<i>Alameda City USD</i>	<i>6</i>	<i>\$1,148.25</i>
<i>Fremont USD</i>	<i>7</i>	<i>\$1,103.67</i>
<i>Pittsburg USD</i>	<i>8</i>	<i>\$1,100.62</i>
<i>Albany City USD</i>	<i>9</i>	<i>\$1,090.07</i>
<i>New Haven USD</i>	<i>10</i>	<i>\$1,081.96</i>
<i>San Leandro USD</i>	<i>11</i>	<i>\$918.47</i>

Administrator Salary Expenditure per ADA
(All Funds)

DISTRICT NAME	RANK	Expenditure/ADA
<i>Newark USD</i>	<i>1</i>	<i>\$584.90</i>
<i>Alameda City USD</i>	<i>2</i>	<i>\$496.90</i>
<i>New Haven USD</i>	<i>3</i>	<i>\$490.52</i>
<i>San Leandro USD</i>	<i>4</i>	<i>\$480.03</i>
<i>Albany City USD</i>	<i>5</i>	<i>\$474.96</i>
<i>Pittsburg USD</i>	<i>6</i>	<i>\$471.54</i>
<i>Comparison Group Average</i>	<i>7</i>	<i>\$464.50</i>
<i>Fremont USD</i>	<i>8</i>	<i>\$453.11</i>
<i>Hayward USD</i>	<i>9</i>	<i>\$450.67</i>
<i>Statewide Unified Average</i>	<i>10</i>	<i>\$449.21</i>
<i>West Contra Costa USD</i>	<i>11</i>	<i>\$439.95</i>

Average Class Size

DISTRICT NAME	RANK	Average Class Size
<i>New Haven USD</i>	<i>1</i>	<i>29.05</i>
<i>Albany City USD</i>	<i>2</i>	<i>28.02</i>
<i>Fremont USD</i>	<i>3</i>	<i>27.56</i>
<i>San Leandro USD</i>	<i>4</i>	<i>27.23</i>
<i>Comparison Group Average</i>	<i>5</i>	<i>26.61</i>
<i>Statewide Unified Average</i>	<i>6</i>	<i>26.56</i>
<i>Hayward USD</i>	<i>7</i>	<i>26.53</i>
<i>West Contra Costa USD</i>	<i>8</i>	<i>26.48</i>
<i>Pittsburg USD</i>	<i>9</i>	<i>26.21</i>
<i>Newark USD</i>	<i>10</i>	<i>25.81</i>
<i>Alameda City USD</i>	<i>11</i>	<i>25.11</i>

Student Enrollment Per Classroom Teacher

Source: CBEDS, InformationDay, October 2001 through 2005

DISTRICT NAME	2001	2002	2003	2004	2005
Alameda City Unified	21.25	20.77	19.03	19.08	18.87
Albany City Unified	18.99	19.66	20.71	20.50	19.24
Newark Unified	19.18	19.37	21.32	20.42	19.84
San Leandro Unified	19.63	20.02	20.46	21.08	20.06
Pittsburg Unified	20.82	21.39	20.54	20.10	20.07
COMPARATIVE DISTRICTS AVERAGE	20.17	20.21	20.38	20.46	20.44
Hayward Unified	19.82	19.94	20.06	20.56	20.46
West Contra Costs Unified	19.59	19.40	19.80	20.02	20.47
New Haven Unified	20.31	21.12	20.75	20.95	20.74
ALL UNIFIED DISTRICTS	20.61	21.01	21.28	21.32	21.11
Fremont Unified	21.15	21.21	21.47	21.33	21.50

Note: Districts are ranked by the current year ratio of student to the teachers who provide direct instruction to pupils. A lower number of students reflects a richer staffing ratio.

Student enrollment per classroom teacher should not be confused with average class size since districts must staff to provide teacher release time. As an example, in the departmentalized program, a district typically employs teachers to serve students in six periods, but assigns each teacher to only five periods of student instruction.

Classroom Salary & Benefit Expense As percent of Current Expense for 2005-06

(As Required by California Education Code 41372)

DISTRICT NAME	Classroom Expense as % of Current Exp.	Classroom Teacher Salary %	Classroom Aide Salary %	Teacher And Aide Health & Welfare %
New Haven Unified	68.61%	55.60%	3.95%	0.80%
Fremont Unified	68.29	56.79	3.62	0.00
Albany City Unified	67.60	48.60	5.11	7.72
San Leandro Unified	67.39	56.32	3.19	0.30
Alameda City Unified	65.84	50.88	4.25	3.93
Hayward Unified	65.82	54.39	4.04	0.12
COMPARATIVE DISTRICTS AVERAGE	63.79	50.13	3.78	3.09
ALL UNIFIED DISTRICTS	61.73	45.74	3.48	5.94
Pittsburg Unified	61.28	44.66	2.90	7.23
West Contra Costa Unified	58.58	41.68	4.17	7.10
Newark Unified	57.73	48.55	2.43	0.73

Percentage of Total Expenditures By Function

(As Reported on the 2005-06 SACS)

DISTRICT NAME	Instruction (0001-1999)	Instruction Related Services (2000-2999)	Pupil Services (3000-3999)	Ancillary Services (4000-4999)
Albany City Unified	67.52%	11.03%	3.84%	1.19%
New Haven Unified	66.45	11.75	5.40	0.53
San Leandro Unified	66.31	9.71	4.54	0.44
Pittsburg Unified	64.27	11.40	6.92	0.31
Fremont Unified	63.55	10.44	5.00	0.29
Hayward Unified	62.76	11.37	5.44	0.21
COMPARATIVE DISTRICTS AVERAGE	61.76	12.20	5.39	0.50
ALL UNIFIED DISTRICTS	61.23	13.05	6.97	0.49
West Contra Costs Unified	58.98	14.79	6.59	0.95
Alameda Unified	58.77	11.15	3.42	0.16
Newark Unified	58.19	15.71	3.96	0.67

Home-To-School Transportation Expense Per ADA

(As Reported on the 2005-06 SACS)

[Total of Resource Code 7230]

DISTRICT NAME	Revenue Per ADA	Transfers Restricted Resources Per ADA	Expense Per ADA	Encroachment Per ADA	Encroachment As % of Total Expense
West Contra Costa Unified	\$ 14.60	\$ 66.98	\$ 124.46	\$ 42.88	0.49%
Albany City Unified	8.81	1.76	39.63	29.06	0.39
Fremont Unified	67.32	29.62	122.25	25.31	0.33
ALL UNIFIED DISTRICTS	69.75	13.35	108.29	25.19	0.30
COMPARATIVE DISTRICTS AVERAGE	40.71	24.11	83.66	18.84	0.23
New Haven Unified	107.56	30.71	152.22	13.95	0.18
Newark Unified	14.71	0.00	27.14	12.43	0.16
Alameda City Unified	0.00	0.00	0.00	0.00	0.00
Hayward Unified	60.72	0.00	60.72	0.00	0.00
Pittsburg Unified	103.19	-4.25	98.94	0.00	0.00
San Leandro Unified	0.00	0.00	0.00	0.00	0.00

Revenues exclude transfers from unrestricted resources (object codes 8980-8989) and transfers from restricted resources (object codes 8990-8999).

Transfers from restricted resources include object codes 8990-8999.

Encroachment is calculated from expense minus the sum of transfers from restricted resources and revenue.

Encroachment as a percent of total expense is calculated using the districts' total general fund expense.

Special Education Transportation Expense Per ADA

(As Reported on the 2005-06 SACS)
[Total of Resource Code 7240]

DISTRICT NAME	Revenue Per ADA	Transfers Restricted Resources Per ADA	Expense Per ADA	Encroachment Per ADA	Encroachment As % of Total Expense
Hayward Unified	\$ 14.51	\$ 7.03	\$ 126.58	\$ 105.04	1.35%
Pittsburg Unified	0.00	19.79	81.89	62.10	0.79
San Leandro Unified	33.79	5.07	87.05	48.19	0.67
COMPARATIVE DISTRICTS AVERAGE	33.48	5.54	81.04	42.02	0.52
Alameda City Unified	29.87	4.34	75.15	40.94	0.46
New Haven Unified	26.03	3.62	69.88	40.23	0.52
ALL UNIFIED DISTRICTS	32.91	3.70	70.44	33.83	0.41
West Contra Costs Unified	56.94	8.51	97.01	31.56	0.36
Fremont Unified	37.29	0.00	52.17	14.88	0.20
Newark Unified	38.28	0.00	43.96	5.68	0.07
Albany City Unified	0.00	0.00	0.00	0.00	0.00

Revenues exclude transfers from unrestricted resources (object codes 8980-8989) and transfers from restricted resources (object codes 8990-8999).

Transfers from restricted resources include object codes 8990-8999.

Encroachment is calculated from expense minus the sum of transfers from restricted resources and revenue.

Encroachment as a percent of total expense is calculated using the districts' total general fund expense.

Transportation Program Expense Per ADA

(As Reported on the 2005-06 SACS)
[Total of Resource Code 7230 and 7240]

DISTRICT NAME	Revenue Per ADA	Transfers Restricted Resources Per ADA	Expense Per ADA	Encroachment Per ADA	Encroachment As % of Total Expense
Hayward Unified	\$ 75.23	\$ 7.03	\$ 187.30	\$ 105.04	1.35%
West Contra Costa Unified	71.54	75.49	221.48	74.45	0.84
Pittsburg Unified	103.19	15.54	180.83	62.10	0.79
COMPARATIVE DISTRICTS AVERAGE	74.19	29.65	164.70	60.86	0.76
ALL UNIFIED DISTRICTS	102.66	17.05	178.73	59.02	0.71
New Haven Unified	133.59	34.33	222.10	54.18	0.70
San Leandro Unified	33.79	5.07	87.05	48.19	0.67
Alameda City Unified	29.87	4.34	75.15	40.94	0.46
Fremont Unified	104.61	29.62	174.41	40.18	0.53
Albany City Unified	8.81	1.76	39.63	29.06	0.39
Newark Unified	52.99	0.00	71.10	18.11	0.23

Revenues exclude transfers from unrestricted resources (object codes 8980-8989) and transfers from restricted resources (object codes 8990-8999).

Transfers from restricted resources include object codes 8990-8999.

Encroachment is calculated from expense minus the sum of transfers from restricted resources and revenue.

Encroachment as a percent of total expense is calculated using the districts' total general fund expense.

2005-06 Adult Education Fund Revenue, Expense, and Ending Balance

DISTRICT NAME	Adult Education ADA	Revenue Per ADA	Expenses Per ADA	Adult Education Ending Balance Per ADA
San Leandro Unified	532	4,805.56	8,366.30	3,946.04
West Contra Costa Unified	1,136	3,643.26	3,433.27	2,682.25
Albany City Unified	123	4,583.15	5,123.07	2,459.19
Newark Unified	103	3,529.92	3,824.83	1,839.35
Alameda City Unified	523	2,921.77	2,374.86	1,755.86
Pittsburg Unified	959	3,290.69	2,976.76	1,670.01
COMPARATIVE DISTRICTS AVERAGE	7,689	3,487.24	3,599.88	1,559.96
New Haven Unified	400	4,714.47	3,920.97	1,271.60
Hayward Unified	2,423	3,573.26	3,568.20	1,249.04
ALL UNIFIED DISTRICTS	193,500	3,377.53	3,193.49	915.41
Fremont Unified	1,890	3,094.65	2,942.77	428.56

2005-06 Cafeteria Fund Revenue, Expense, and Ending Balance

DISTRICT NAME	% Free & Reduced Meals	Revenue Per ADA	Expenses Per ADA	Cafeteria Ending Balance Per ADA
ALL UNIFIED DISTRICTS	51.86	310.64	310.37	63.82
New Haven Unified	31.89	270.36	251.89	60.37
West Contra Costa Unified	57.43	350.01	334.45	53.20
Pittsburg Unified	64.29	379.24	390.45	49.21
San Leandro Unified	48.06	306.08	334.95	40.52
COMPARATIVE DISTRICTS AVERAGE	42.13	274.76	274.48	30.35
Hayward Unified	56.47	307.95	302.99	26.34
Fremont Unified	19.75	178.32	176.07	19.02
Newark Unified	22.93	269.05	279.19	9.66
Alameda City Unified	31.65	191.08	205.96	3.98
Albany City Unified	11.98	194.73	208.58	3.80

Source:
Free and Reduced Meals data is provided by the CALWORKS data for October 2005.

APPENDIX

- i. Formulas: 2007-08
- ii. District's Five-Year Strategic Plan
- iii. Standardized Account Codes Structure (SACS)
- iv. Glossary of Terms

**FORMULAS
2007-08**

School Staffing Ratios

Elementary Schools

Principal	1.00 FTE	per site
Assistant Principal	1.00 FTE	when student enrollment is greater than 831
	1.00 FTE	additional Assistant Principal for every 451 students above 831
Clerical	1.00 FTE	School Secretary
	1.00 FTE	Office Assistant III
	1.00 FTE	Office Assistant when student enrollment is greater than 901
	1.00 FTE	additional Office Assistant II for every 300 students above 901

Middle Schools

Principal	1.00 FTE	per site
Assistant Principal	1.00 FTE	when student enrollment is greater than 751
	1.00 FTE	additional Assistant Principal for every 500 students above 751
Clerical	1.00 FTE	School Secretary
	1.00 FTE	Office Assistant III
	1.00 FTE	Office Assistant II when student enrollment is greater than 801
	1.00 FTE	additional Office Assistant II for every 250 students above 801

James Logan High School

Principal	1.00 FTE	per site
House/Assistant Principal	1.00 FTE	when student enrollment is greater than 801
	1.00 FTE	additional HP/AP for every 500 students above 801
Clerical	1.00 FTE	School Secretary
	1.00 FTE	PBX Receptionist
	1.00 FTE	Account Clerk III
	1.00 FTE	Office Technician
	1.00 FTE	Staff Secretary
	1.00 FTE	Office Assistant III
	1.00 FTE	Office Assistant II
	0.50 FTE	House Secretary for every 600 students

0.50 FTE Support Service Technician for every 600 students
 0.50 FTE Office Assistant II for every 600 students

Conley-Caraballo High School

Principal 1.00 FTE
 Assistant Principal 1.00 FTE
 Clerical 1.00 FTE School Secretary
 1.00 FTE Support Service Technician

Teacher Ratios

The contract with the New Haven Teachers Association calls for teacher staffing at a ratio of 30:1 one. For the 2006-07 school year, we are staffing at the following ratios:

K-3 20:1
 4-5 30:1
 6-12 28:1

School Basic Allowances

The District has increased all site formulas by 25% starting July 1, 2005 and carrying forward for the 2005-06 budget.

<u>Object Code</u>	<u>Description</u>	<u>K-5</u>	<u>6-8</u>	<u>9-12</u>
4100	Textbook			3.00
4210	Other Books	1.00	1.00	3.00
4310	Health Supplies – Function 3140	0.25	0.25	0.80
4310	Supplies – Function 1000 (\$2,000 of this allocation per site is set aside in Fund 17 for copy machine replacement)	27.00	27.00	30.00
4315	Computer Supplies	1.00	1.50	3.00
4319	Docutech Printing – Admin Function 2700	1.00	2.00	3.00
4319	Docutech Printing – Teachers Function 1000	10.00	10.00	20.00
4401	Equipment Replacement	2.00	2.00	3.00

6410	Equipment (New) – No allocation 2002/03 & forward due to budget cuts	0.00	0.00	0.00
	TOTAL	\$42.25	\$43.75	\$65.80
	Curriculum Implementation	<u>13.00</u>	<u>13.00</u>	<u>13.00</u>
		<u>\$55.25</u>	<u>\$56.75</u>	<u>\$78.80</u>

Each allowance is multiplied by the projected enrollment to establish the total budget. After six months of school is completed a second analysis is done to adjust budgets to the six month average enrollment.

Media Basic Allowance

<u>Object Code</u>	<u>Description</u>	<u>K-5</u>	<u>6-8</u>	<u>9-12</u>
4230	Other Books	0.75	2.00	2.25
4310	Instructional Supplies	0.50	2.00	2.50
4310	Instructional Supplies – Lottery	0.50	0.60	0.75
6450	Other Equipment. 2002-03 50% reduction in allotment; 2003-04 an additional 20% was cut; 25% restored in 2005-06. Now this is combined with Instructional Supply budget.	0.75	1.00	1.25
6421	Video & Laser Library – No allocation since 2003-03 due to budget reductions.	0.00	0.00	0.00
	TOTAL	\$3.00	\$5.60	\$6.75

Each allowance is multiplied by the projected enrollment to establish the total budget. After six months of school is completed, a second analysis is done to adjust the budgets to the six month average enrollment.

Site Based Management

Based upon enrollment multiplied by \$2.00 per enrollment. This money is placed in function 2130 (Site Based Management) and object 1128 (Teacher Salaries Hourly). Sites may move this money anywhere they choose. Currently six sites participate in this program.

Curriculum Implementation

This allocation is made based upon enrollment numbers. The formula is \$13.00 per enrollment K-12. The funds are budgeted in function 2130 (Curriculum Implementation) under object code 1128 (Teacher Salaries Hourly).

Special Education Allowances

<u>Description</u>	<u>School Allowance</u>	<u>District Allowance</u>
	Object: 4310	Various Objects
Special Day Class (EMR)	\$200.00 per class	\$150.00 per class
Special Day Class (EHP)	\$200.00 per class	\$150.00 per class
Resource Specialist (LDG)	\$200.00 per class	\$150.00 per class
Des.Instr. & Services	\$200.00 per class	\$0

Other Supplies

Object Code Description

4310	Custodial Supplies	\$9.18 per enrollment
4310	Data Processing Supplies – Function 7700	
	Elementary	\$100.00
	Middle	\$300.00
	High	\$590.00
4319	Data Processing Printing to Docutech – Function 7700	
	Elementary	\$250.00
	Middle	\$250.00
	High	\$2000.00

Other Factors Considered

- A. All categorical budgets are included based on the approved grant with the goal of income and expense being equal.
- B. Supply costs not covered by formula are reviewed based on historical data and current trends in the instructional program and the economy.
- C. The cost for maintenance supplies and contract services are based on historical cost for normal maintenance items times an established percent increase to cover inflation and the aging of our facilities.

- D. Repair costs for equipment are based on service contract cost plus historical data.
- E. Transportation costs are based on historical cost, taking into consideration the aging of equipment and the expansion of the program.
- F. Meeting, and travel costs have been based upon historical cost.
- G. Insurance cost is based on a projected rate increase determined with the carrier plus a review of the values of our property.
- H. Utility costs are determined by historical data, with the consideration of expanded facilities. All companies providing utilities are contacted in an attempt to determine the percentage increase.
- I. The cost of intrusion and fire devices is based on contract cost.
- J. Contracts, Rents and Leases - the cost is based upon our current contracts or projections based on historical data.
- K. Lease payments for facility use are based upon negotiated contracts.
- L. Items previously approved by the Board for inclusion in the budget are included at their projected cost.



Strategic Plan

Creating Our Future

School Board Adopts 5-Year Strategic Plan For District's Budgeting, Decision-Making

With the goal of developing and empowering every student, the New Haven Unified School District has adopted a Strategic Plan that will drive budgeting and decision-making for the next five years.

The Board of Education, at a Feb. 7 meeting attended by more than 100 people, approved a plan put together during the previous six months by more than 160 students, parents, teachers, classified employees, principals, administrators and community members. It includes 54 "specific results" to be implemented as part of District policies and procedures and written into job descriptions during the next five years.

The plan is based on a set of mutually agreed-upon beliefs that were used by a 29-member Planning Team last August to construct a mission statement and a set of objectives. The Planning Team agreed on five strategies to reach those objectives and also agreed on a set of parameters under which the strategies could be implemented.

In September, five Action Teams— one for each strategy and including about 140 indi-



At various stages, the Strategic Planning process involved more than 160 members of the New Haven community.

viduals overall — began meeting to devise action plans to implement the strategies. After a series of 10 Monday night meetings, the action plans — each including a set of "specific results" — were presented to the original Planning Team in December.

The Planning Team reviewed the plans, asked for some revisions, then met again in January to finalize the plan and send it to the Board.

Our Mission

The mission of the New Haven Unified School District, a partnership of students, families, staff and our richly diverse community, is to develop and empower EVERY student to be a productive, responsible and successful 21st-century citizen by creating an exemplary, inclusive educational system characterized by a safe, caring learning environment and a challenging, comprehensive curriculum that ensures academic proficiency.

Our Beliefs

- All people have equal worth.
- All people can and do learn throughout life.
- All people want to learn and succeed.
- The human capacity to learn is limitless.
- Individuals are responsible for their choices and actions.
- Integrity is essential for building a relationship of trust and respect.
- Hard work is necessary for people to achieve their full potential.
- High expectations bring higher results.
- A safe and caring environment is essential for people to thrive.
- Diversity is an asset that enriches and strengthens our community.
- The family experience is the primary influence in the development and learning of a child.
- A quality education expands opportunities and empowers individuals throughout life.
- Education is the shared responsibility of the entire community.
- Public education is essential to a democratic society.

Our Objectives

- By 2010, at least 85 percent of all students will be proficient on the California state assessment and the achievement gap for all subgroups will be narrowed.
- All students will develop and consistently demonstrate the character attributes of a productive, responsible and successful citizen.
- Every student will meet graduation requirements or achieve their Individualized Education Plan (IEP) goals.

Our Parameters

- We will not accept any behavior that demeans the self-worth or dignity of any individual or group.
- No new program or service will be accepted unless it is consistent with the strategic plan, benefits clearly justify costs, and provisions are made for ongoing professional development and program evaluation.
- School plans will always be consistent with the strategic plan of the system.
- We will practice fiscal responsibility as we implement the strategic plan of the system.
- We will always provide a well-balanced academic program that includes the arts and physical education.

STRATEGY 1

We will assure effective implementation of the standards-based curriculum throughout the system and use assessment data to drive research-based instructional practices to ensure academic proficiency.

1.1 Incorporate frequent, common assessment tools into language arts and mathematics. Material should include preparation for the California High School Exit Exam (CASHEE) to whatever extent possible.

1.2 Incorporate frequent, valid and reliable benchmark assessments in language arts and mathematics curriculum areas.

1.3 Provide incentives for students to take standardized tests.

1.4 Increase effectiveness of existing academic learning time.

1.5 Ensure maximum instructional time.

1.6 Investigate and implement alternative scheduling models to maximize academic learning time and student achievement, as appropriate.

1.7 Ensure that all teachers are trained/ supported in the use of "Thoughtful Unit Design," utilizing backward planning to ensure mastery of standards-based curriculum in a cohesive manner.

1.8 Implement the consistent use of the top 10 research-based instructional strategies as described in "Classroom Instruction That Works" by Robert Marzano, to improve student achievement and close the achievement gap.

1.9 Adopt proven models for school reform.

1.10 Develop a system for teachers to get feedback from students, listen to their interests and concerns and take into account individual strengths and personal learning styles in instructional practice.

1.11 Develop a model of literary instruction.

1.12 Deliver and support New Haven's model of literacy instruction.

1.13 Develop an English Learners (EL) master plan aimed at improving the ability of English learners to acquire English proficiency and meet grade-level academic standards.

1.14 Implement the EL master plan.

1.15 Implement a comprehensive intervention plan for students at risk.

1.16 Integrate technology into the curriculum to improve/enhance learning.

1.17 Integrate technology into the curriculum to improve/enhance instructional practices.

1.18 Implement a system on ongoing collaboration between staff members that includes articulation of the K-5 curriculum.

1.19 Implement a system of ongoing collaboration between staff members that includes articulation of the 6-8 curriculum.

1.20 Implement a system of ongoing collaboration between staff members that includes articulation of the 9-12 curriculum.

1.21 Rescind current Board Policies that would expand graduation requirements.

1.22 Establish pacing guides/matrices based on California Standards for all core courses K-12.



STRATEGY 2

We will create effective internal and external communications to build trust by involving members of the staff and community in the decision-making process.

- 2.1 Establish an inclusive and responsible decision-making process that will be consistently and faithfully implemented by decision-making bodies.
- 2.2 Create a New Haven Community Forum for parents and the community to have access to information as well as an opportunity to contribute their ideas.
- 2.3 Develop and maintain reliable and current school and district websites.
- 2.4 Establish a yearly summit for staff, students and community members.
- 2.5 Utilize multiple modes of communication among stakeholders in order to disseminate information according to user preferences.
- 2.6 Establish a parent center at each site with a comfortable environment that allows members to obtain information and guidance in becoming involved in their children's education and to increase parent participation in all aspects of the school.
- 2.7 Increase staff participation in activities that benefit and attract the parent community.
- 2.8 Develop and administer a district needs assessment on communication.
- 2.9 Increase diversity and visibility of student input into both the discussion and determination of issues or topics that represent the chief concerns of the education and welfare of the students in the New Haven Unified School District.

STRATEGY 3

We will engage and energize students, families, staff and our business community to ensure that every student makes progress in achieving our mission and objectives.

- 3.1 Create an NHUSD alumni association, in partnership with the New Haven Schools Foundation, that will provide a variety of services to stakeholders, including mentoring and fundraising.
- 3.2 Create an annual community/district cultural festival that reflects the diverse population of the New Haven Unified School District (International Festival).
- 3.3 Generate opportunities for local businesses, community agencies and community organizations to support school stakeholders (schools, staff, families).
- 3.4 Train staff how to effectively involve family members to enhance the educational experience of the students.
- 3.5 Increase the number of positive home visits made by school

and/or district staff in order to establish and strengthen home-school connections.

- 3.6 Create family resource centers at all school sites.
- 3.7 Train all staff in cultural/class sensitivity.
- 3.8 Provide translation services, translators for meetings, and translation of critical school documents in different languages.

STRATEGY 4

We will identify character attributes that we will specifically teach, model and assess throughout the learning environment, in partnership with students, families, staff and community.

- 4.1 Integrate a district-wide character-education philosophy of integrity in the K-5, 6-8 and 9-12 character-education programs. Scaffold in the following way: K-5 Building Integrity, 6-8 Reach for Integrity and 9-12 Lead With Integrity.
- 4.2 Develop and implement an assessment and evaluation process to monitor and improve site character-education programs.
- 4.3 Integrate character education into the K-5 curriculum with the theme of Building Integrity.
- 4.4 Integrate character education into the 6-8 curriculum with the theme of Reach for Integrity.
- 4.5 Integrate character education in the 9-12 curriculum with the theme of Lead With Integrity.
- 4.6 Enlist community support for the implementation of character-education programs.

STRATEGY 5

We will provide a safe, caring and more personal learning environment.

- 5.1 Establish small learning communities at K-12 as appropriate.
- 5.2 Increase the outreach and recruitment efforts for highly qualified teachers who reflect the schools' demographics.
- 5.3 Expand youth-friendly before-, during- and after-school activities for all grade levels.
- 5.4 Provide ongoing diversity training for all district employees that engenders an awareness and respect for the cultural religious, ethnic, gender, sexual orientation and linguistic differences of our students, and an appreciation of the special-needs individuals in our schools.
- 5.5 Establish viable student governments at all academic levels (K-12) that include the ability of our students' voices to be included.
- 5.6 Establish mentor programs for students.
- 5.7 Create an inviting, respectful atmosphere throughout the District.
- 5.8 Improve the physical safety of students, employees and school facilities.
- 5.9 Implement a violence-prevention program at each school.

Planning Team

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Lisa Metzinger, Director of Strategic Planning and Professional Development for the District, served as internal facilitator for the process, with help from Deputy Superintendent David Pava. Howard Feddema of the Cambridge Management Group was the outside facilitator.

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NEW HAVEN UNIFIED SCHOOL DISTRICT

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Gwen Estes (Member), Kevin Harper (Member)
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STANDARDIZED ACCOUNT CODE STRUCTURE (SACS)

JUNE 2007

The major budget control is through the proper classification of all expenditures by the utilization of twenty-six digit expenditure codes. The standardized account code structure currently in use has been developed by the state of California to insure that all districts are reporting their budgets in the same standard manner. The fund and resource codes will allow the tracking of specific activities and sources of income. Listed below is an explanation of the account code structure. The major distinguishing expenditure code is the object of expenditure.

a	b	c	d	e	f	g	h
FUND	RESOURCE	PROJECT	GOAL	FUNCTION	OBJECT	SCHOOL	MGT
01	0000	0	0000	0000	0000	000	0000

- a. This two-digit number indicates the **FUND**. A fund is a self-balancing set of financial accounts established to carry on specific activities. In the example, Fund 01 is the General Fund. Additional fund codes have been set up for the Cafeteria Fund, Adult Education Fund, Child Development Fund, Deferred Maintenance Fund, Building Fund, Capital Facilities Fund, Special Reserve Fund, Retiree Trust Fund, Bond Interest & Redemption Funds, Prop 1-A Facility Funds, Kids First, and the Foundation.
- b. This four-digit number is the **RESOURCE** code. The resource code tracks activities funded with revenues that have financial reporting requirements such as special education. In addition, the resource code separates unrestricted from restricted funds. The unrestricted funds are coded in resources 0000 - 1999. The restricted funds are coded in resources 2000-9999. All resource codes must be balanced individually.
- c. **PROJECT YEAR** code is a seldom used code used when a federal grant spans multiple fiscal years. It is normal to find a 0 in this code location.
- d. The **GOAL** code is a four-digit code which defines an objective related to an instructional setting or a special population. An example would be 1110 which means regular education k-12. This field is used to account for the cost of instruction and other services.
- e. **FUNCTION** is also a four-digit code. The purpose of the function field is to designate a general operational area and/or a type of activity. The function field in conjunction with certain goals play an important part in determining the district indirect cost rate. Some examples of function codes are 2700 school administration, 8100 plant maintenance and operations, 1000 instruction. The district uses a function code to identify programs which do not have a specific resource code.
- f. **OBJECT** codes are used to classify revenues by general sources and types. In addition object codes are used to classify expenditures according to types of items purchased or services obtained. The object code is a four-digit code.

- g. **SCHOOL** code is a three-digit code which is used to define the specific site that the budget services. Each site has two codes. The basic site code structure is **XXO**. The first two number indicate the individual site and the last digit is a zero. This identifies the site, but it indicates that the budget is not directly under the site budget manager's control. This would be true for salaries, maintenance and custodial budgets, etc. The second code is **XXI**. The first two numbers indicate the individual site and the last digit being a one, allows the site budget manager to move these funds to any object that meets their program needs. Having the last digit be a one also allows the site budget manager to pull a report just for those codes that he/she has budget authority over.

- h. The **MANAGEMENT** field is a four-digit field which the District can use to designate anything unique to this district. Currently we place a nine in the first position to indicate funds carried over from a previous year. When not in use, four zeros fill this position.

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ABATEMENT: A complete or partial cancellation of an expenditure or revenue.

ABATEMENT OF EXPENDITURES: Return or cancellation of part or all of a charge previously made, usually resulting from the provisions of goods or materials of a quality other than specified, for which allowances or refunds are made or which results in a resale of the materials originally purchased. The term can be applied to a loss of or damage to property and applies to both current expenditures and capital outlay expenditures.

ABATEMENT OF REVENUE: The return or cancellation of all or some part of any specific revenue previously recorded.

ACCOUNTING PERIOD: A period of time for which records are maintained and at the end of which financial statements are prepared covering the period.

ACCOUNT NUMBERS OR LETTER: Numbers and/or letters that are assigned to the ordinary titles of accounts are for classification of accounts and ease of reference.

ACCOUNTS PAYABLE: Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same local educational agency.

ACCOUNTS RECEIVABLE: Amounts due and owed from private persons, business firms, governmental units, or others for goods received an/or services rendered prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same local educational agency.

ACCRUAL BASIS: That method of accounting in which revenue is recorded when earned, even though not collected, and expenses are recorded when the liabilities are incurred, even if not yet paid.

ACCRUED EXPENDITURES: Expenditures incurred during the current account period which are not paid until subsequent accounting period.

ACCRUED REVENUE: Revenue earned during the current accounting period but which is not collected until the following accounting period.

ACTUARIAL BASIS: A basis used in computing the amount of contributions to be made periodically to a fund so that the total contributions plus the compounded

Glossary of Terms

earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount include the length of time over which each collection or payment is to be made and the rate of return compounded on such amounts over its life.

AD VALOREM TAX: A tax based on a percent of the value of goods or services.

AGENCY FUND: A fund consisting of resources received and held by an LEA as an agent for others.

ALLOCATION: Division or distribution in accordance with a predetermined plan.

ALLOWANCE: A provision for valuing an asset at net, such as an allowance for bad debts. The allowance for bad debts would be deducted from accounts receivable to reflect the probable collectible receivables.

APPORTIONMENT: Allocation of state or federal aid, district taxes, or other moneys among LEA's or other governmental units.

APPORTIONMENT NOTICE: A document notifying LEAs when moneys have been deposited with the county treasurer.

APPRAISAL: An estimate of property value made by the use of systematic procedures based on physical inspection and inventory, engineering studies and other economic features.

APPROPRIATION: An authorization, granted by the governing board, to make expenditures and to incur obligation for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may be expended.

APPROPRIATION LEDGER: A subsidiary ledger containing an account for each appropriation. Each account usually shows the amount originally appropriated in the budget, budget increases or decreases during the year, expenditures, encumbrances, unencumbered balances, and other related information.

ASSEMBLY BILLS: AB-8, AB65, AB-777, AB-87: See Legislation.

ASSESSED VALUATION: Value placed on personal and real property by a governmental unit for taxation purposes.

Glossary of Terms

ASSETS: Resources that are held or owned by an LEA and that have monetary value.

AUDIT: An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether all transactions are recorded properly; and (3) determining whether statements that are drawn from accounts reflect an accurate picture of financial operations and financial status for a given period of time.

AUDIT PROGRAM: A detailed outline of work to be done and the procedure to be followed during the audit.

AVAILABLE CASH: Cash that is on hand or on deposit in a given fund and that is unencumbered and can be utilized for meeting current obligations.

AVERAGE DAILY ATTENDANCE (ADA): Total approved days of attendance in the LEA divided by the number of days the schools in the LEA are in session for at least the required minimum day.

BAILOUT LEGISLATION: Emergency laws and the State Budget Act enacted by the California Legislature in June and July, 1978, following the passage of Proposition 13. They have been amended by subsequent legislation.

BALANCE SHEET: A statement that shows assets, liabilities, and fund balance or fund deficit of an entity at a specific date and is properly classified to exhibit the financial condition of the entity as of that specific date.

BARGAINING: The range of subject which are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours and working conditions; PERB is responsible for interpreting disputes about scope.

BASIS OF ACCOUNTING: The time at which revenues, expenditures, transfers, and related liabilities and assets are recognized in the accounts and reported in the financial statements.

BASIC AID: The minimum grant of \$120 per K-12 pupil guaranteed by the State Constitution. This amount is part of a school district's revenue.

BILINGUAL EDUCATION: Programs serving students with limited proficiency in English. Some federal and state categorical funds are available for bilingual education programs.

Glossary of Terms

BLOCK GRANT: A lump sum allocation of special purpose funds (see ECIA, chapter 2) The same term is sometimes used to describe a district's total revenue limit.

BOND: A certificate containing a written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and specifying interest at a fixed rate, usually payable periodically.

BOND DISCOUNT: The excess of the face value at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale.)

BOND PREMIUM: The excess of the price at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale).

BONDED DEBT: That portion of indebtedness represented by outstanding bonds.

BONDED DEBT SERVICE: Expenditures that are incurred for interest and redemption of bonds.

BONDED INDEBTEDNESS: An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Districts may levy a local property tax to repay debts which were approved prior to June 1978; Proposition 13 prevents them from incurring new indebtedness.

BONDS AUTHORIZED AND UNISSUED: Legally authorized bonds that have not been sold and that may be sold without further authorization.

BUDGET: A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

BUDGET ACT: The legislative vehicle for the State's budget appropriations. It must be passed by a two-thirds vote of each house and sent to the Governor by June 15th each year. The Governor may reduce or delete individual items but may not make increases.

BUDGETARY ACCOUNTS: Those accounts which make it possible for a budgetary-type fund (governmental fund) to show how (1) estimated revenue and revenue realized to date compare; and (2) expenditures and encumbrances compare with

Glossary of Terms

appropriations during the fiscal period. The budgetary accounts are estimated revenue, appropriations and encumbrances.

BUDGETARY CONTROL: The management of financial transactions in accordance with an approved plan of estimated revenues and expenditures.

BUDGETING: The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

CALIFORNIA ASSESSMENT PROGRAM (CAP): The California Assessment Program state matrix tests which must be taken by students in grades 3, 6, 8, and 12 (and grade 10 b7 1985). Scores are reported by school and by district but not for individual students.

CALIFORNIA BASIC EDUCATION SKILLS TEST (CBEST): The California Basic Education Skills Test is required of anyone who seeks certification as a teacher, the test covers reading, writing, and mathematics.

CALIFORNIA BASIC EDUCATIONAL DATA SYSTEM (CBEDS): The California Basic Educational Data System compiles educational demographic data for each school district within the State of California. Information is collected and submitted by each school district on CBEDS Day (October 15th) and March 31st (P2) annually.

CAP: See California Assessment Program.

CAPITAL ASSETS: See Fixed Assets.

CAPITAL OUTLAY: Amounts paid for the acquisition of fixed assets or additions to fixed assets, including land or existing buildings, the improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

CAPITAL OUTLAY FUND FOR PUBLIC HIGHER EDUCATION (COFPE): The Capital Outlay Fund for Public Higher Education is supported by revenue from oil on state-owned land. Some tidelands oil revenues are appropriated for K-12 capital outlay needs.

CAPITAL PROJECTS FUND: Funds established to account for financial resources that are to be used for the acquisition of major capital facilities.

Glossary of Terms

CASH: Currency, checks, postal and express money orders, and banker's drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Any restriction or limitation as the availability of cash should be indicated.

CASH ADVANCE: Cash apportioned in advance of the usual apportionment period.

CASH BASIS: Method of accounting in which revenue and expenditures are recorded only when cash is actually received or disbursed. The cash basis is not acceptable for use in LEAs.

CASH COLLECTION AWAITING DEPOSIT: Receipts on hand or moneys in a bank clearing account awaiting deposit in the county treasury.

CASH DISCOUNT: An allowance made on a purchase if payment is made within a stated period. (This term is not to be confused with the trade discount).

CASH IN BANK: Balances in separate bank accounts such as student body accounts, school farm accounts, and cafeteria accounts.

CASH IN COUNTY TREASURY: Cash balances on deposit in the county treasury for the various funds of the LEA.

CATEGORICAL AID: Money from the state or federal government granted to qualifying school districts for children with special needs, such as educationally handicapped; for special programs, such as the School Improvement Program (SIP); or for special purposes such as Economic Impact Aid (EIA) or transportation. Expenditure of categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

CBEDS: See California Basic Educational Data System.

CBEST: See California Basic Education Skills Test.

CERTIFICATED EMPLOYEES: Employees who are required to hold teaching credentials, including full-time, part-time, substitute or temporary teachers and most administrators.

Glossary of Terms

CERTIFICATES OF PARTICIPATION: A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

CHAPTER 1, 2: See ECIA

CHART OF ACCOUNTS: A list of accounts, systematically arranged, that are applicable to a specific LEA. All account names and numbers, if any, are listed in numerical order.

CHECK: A bill of exchange drawn on a bank and payable on demand; a written order on a bank to pay on demand a specific sum of money to a named person, to his or her order, or to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that a warrant is not necessarily payable on demand and may not be negotiable; a check differs from a voucher in that a voucher is not an order to pay. A voucher-check combines the distinguishing characteristic of a voucher and a check; it shows the propriety of a payment and is an order to pay.

CLASSIFICATION: The naming or identification of an item or a category, such as the designation of the particular account into which a receipt or expenditure is to be recorded or the separation of data into acceptable groupings so that financial facts can be stated more clearly.

CLASSIFIED EMPLOYEES: Employees who are required to have licenses, special training, skills, etc. including school secretaries, custodians, bus drivers, and some management personnel.

CLEARING ACCOUNTS: Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.

CLOSING ENTRIES: entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.

CODE: (1) A distinguishing reference number or symbol. (2) Statement of the laws of a specific field; e.g. Education Code, Penal Code, Civil Code, and Labor Code.

COPPHE: See Capital Outlay Fund for Public Higher Education

COLA: See Cost of Living Adjustment.

Glossary of Terms

COLLECTIVE BARGAINING SB 160 (1975): A California law which sets out the manner and scope of negotiations between school districts and employee organizations. The law also mandates a regulatory board (see PERB).

CONSOLIDATION: The combining of two or more elementary or high school districts with adjoining borders to form a single district (see Unification and Unionization).

CONSUMER PRICE INDEX (CPI): A measure of the cost of living compiled by the United State Bureau of Labor Statistics. Consumer price indices are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

CONTINGENT LIABILITIES: Items that may become liabilities as a result of conditions undetermined at a given date; e.g. guarantees, pending lawsuits judgments and appeals, and unsettled disputed claims.

CONTRA ACCOUNT: An account to record offsetting transactions; e.g. abatements.

CONTRACT: An agreement between two or more people or entities to do something. Contracts are usually in writing and are enforceable by law.

CONTRACTED SERVICES: Expenditures for services rendered under contract by personnel who are not on the payroll of the LEA, including all related expenditures covered by the contract.

CONTROL ACCOUNT: A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary accounts. Its balance equals the sum of the balance of the detail accounts.

COST: The amount of money or its equivalent value paid or agreed to be paid for property or services. Costs may be incurred even before money is paid; that is, as soon as a liability is assumed. Ultimately, however, money or its equivalent must be given in exchange. The cost of some property or service may in turn become a part of the cost of another property or service. For example, the cost of materials will be reflected in the cost of articles made from such materials.

COST OF EDUCATION INDEX: A measure of variation in costs for individual school districts, such as utilities, gasoline, and the cost of living in the geographical area.

Glossary of Terms

COST OF LIVING ADJUSTMENT (COLA): An increase in funding for revenue limits or categorical programs. The amount of the COLA may or may not be related to inflationary increases in costs.

COUNTY SCHOOL SERVICE FUND (CSSF): A fund established to control the financial operations of the offices of county superintendents of schools.

CPI: See Consumer Price Index.

CREDIT: The right side of the double-entry posting. Credits will reduce assets and expenditures and increase liabilities, revenues, and fund balances.

CSSF: See County School Service Fund.

CURRENT ASSETS: Assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities.

CURRENT EXPENSE OF EDUCATION: The current General fund operating expenditures of an LEA for kindergarten and grades one through 12, excluding expenditures for food services, community services, non-agency activities, fringe benefits for retired persons, facility acquisition and construction and object classifications 6000 and 7000.

CURRENT LIABILITIES: Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities should be paid within a relatively short period of time, usually within a year.

CURRENT LOANS: A loan payable in the same fiscal year in which the money was borrowed.

DE FACTO SEGREGATION: Racial segregation which is not intentional, that is, caused by the acts of governing bodies.

DE JURE SEGREGATION: Racial segregation which is intentional, that is, caused by the acts of governing bodies.

DEBIT: The left side of a double-entry posting. A debit will increase assets and expenditures and reduce liabilities, revenue, and fund balance.

DEBT LIMIT: The maximum amount of legally permitted debt.

Glossary of Terms

DEBT SERVICE: Expenditures for the retirement of debt and for interest on debt.

DEBT SERVICE FUNDS: Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DECLINING ENROLLMENT ADJUSTMENT: A formula which cushions the drop in income in a district with a shrinking student population (eliminated in 1983-84).

DEFERRED MAINTENANCE: Major repairs of buildings and equipment which have been postponed by the school district. Some state funds are available to assist districts with deferred maintenance projects.

DEFERRED REVENUE: Revenue received in a given period, but unearned which is set up as a liability to be included as revenue in subsequent periods.

DEFICIT: The amount by which a sum of money falls short of a required amount (e.g. apportionment deficits).

DEFICIT FACTOR: A formula for reducing state allocations to school districts for revenue limits and/or categorical programs when state appropriations are insufficient (see Encroachment).

DEFICIT FINANCING: The amount to be provided when estimated expenditures exceed the estimated revenues.

DEFICIT FUND BALANCE: The excess of liabilities of a fund over its assets.

DEFICIT SPENDING: The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

DELINQUENT TAXES: Taxes remaining unpaid after the close of the year in which levied.

DEPRECIATION: Estimated loss in value or service life of fixed assets because of wear and tear through use, elapse of time, inadequacy, or obsolescence.

DIRECT EXPENSES OR COSTS: Expenses that can be separately identified and charged as a part of the cost of a product, service, or department.

DIRECT SUPPORT CHARGES: Charges for a support program and services that directly benefit other programs.

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DIRECT SERVICES: Attendance, health, guidance and library services and supervision of instruction (K-8 only) performed by county offices of education for small districts (elementary, high school, and unified districts with less than 901, 301, and 1501 ADA respectively).

DISBURSEMENTS: Payments by currency, check, or warrant. (The term is not synonymous with expenditures).

DOUBLE ENTRY: A system of bookkeeping that requires an amount be credited for every corresponding amount debited. Thus, the double entry ledger maintains equality of debits and credits.

EARNED INTEREST REVENUE: A sum of money received or due to be received for the use of money loaned or invested.

ECIA: See Educational Consolidation and Improvement Act.

ECONOMIC IMPACT AID (EIA): State categorical aid for districts with concentrations of children who are bilingual transient or from low income families.

EDGAR: See Educational Department General Administration Regulations.

EDUCATION CODE: The body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Titles 5 and 8, of the Government Code, and general statutes.

EDUCATION DEPARTMENT GENERAL ADMINISTRATION REGULATIONS (EDGAR): These are the regulations of the U.S. Department of Education incorporating certain circulars from the Office of Management and Budget.

EDUCATIONAL CONSOLIDATION AND IMPROVEMENT ACT (ECIA): The federal Educational Consolidation and improvement Act. Chapter 1 of the Act is the former Title I program for educationally disadvantaged children. Chapter 2 consists of multiple programs consolidated into block grants to states and local districts.

EIA: See Economic Impact Aid.

EMPLOYEE BENEFITS: Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments; and while not paid directly to employees, they are

Glossary of Terms

nevertheless a part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement; (3) OASDI (Social Security) taxes; (4) worker's compensation payments; and (5) payments made to personnel on sabbatical leave.

ENCROACHMENT: The use of unrestricted moneys to support restricted program expenditures.

ENCUMBRANCES: Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

ENROLLMENT: Enrollment is the actual number of students registered with the school district who actually attend its schools. This does not mean the number of students who are in attendance throughout the school district during any given period; i.e. day, week, month, year. See ADA.

ENTERPRISE FUND: Funds used to account for those ongoing LEA activities which, because of their income-producing character, are similar to those found in the private sector.

ENTITLEMENT: An apportionment that is based on specific qualifications.

ESTIMATED REVENUES: For revenue accounts kept on the accrual bases, this term designates the amount of revenue estimated to accrue during a given period regardless of whether it is all to be collected during the period.

EXIT CRITERIA: The regulations which determine when a child may move from a special service, such as a bilingual program, to a regular full-time classroom.

EXPENDITURES: The costs of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.

EXPENSES: Charges incurred, whether paid or not, for the operation, maintenance, interest, and other charges, which are presumed to benefit the current fiscal year. Expense accounts are used in certain trust funds and in proprietary-type funds.

FACE VALUE: As applied to securities, the amount stated in the security document.

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FEES: Amounts collected from or paid to individuals or groups for services or for use of a school or other facilities.

FIDELITY BOND: A form of insurance that provides for the indemnification of the LEA or other employer for losses arising from the theft or dishonesty of employees.

FISCAL YEAR: A period of one year, the beginning and the ending dates of which are fixed by statute in California, the period beginning on July 1 and ending on June 30.

FIXED ASSETS: Assets of a permanent character having continuing value; e.g. land, buildings, machinery, furniture, and equipment.

FULL-TIME EQUIVALENT: The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

FUNCTION: An act, service, or group of services proper to a person, thing or institution and aimed at accomplishing a certain end.

FUND: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: The difference between assets and liabilities. The fund equity of governmental trust funds.

GAAP: See Generally Accepted Accounting Principles.

GAAS: See Generally Accepted Auditing Standards.

GAGAS: See Generally Accepted Governmental Auditing Standards.

GASB: See Governmental Accounting Standards Board

GANN AMENDMENT: An initiative passed in November 1979 which added Article XIII to the California Constitution. It established a ceiling, or limit on each year's appropriation of tax dollars by the state, cities, counties, school districts, and

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special districts. Using the base year of 1978-79, subsequent year limits are adjusted for the change in California Consumer Price Index or per capital personal income, whichever is smaller, and for any change in population.

GATE: See Gifted and Talented Education Program.

GENERAL FIXED ASSETS ACCOUNT GROUP: A self-balancing group of accounts set up to account for the general fixed assets of an LEA.

GENERAL FUND: The fund used to finance the ordinary operation of the LEA. It is available for any legally authorized purpose.

GENERAL JOURNAL: A book of original entry for all entries of financial transactions that are not recorded in a special journal such as a cash receipts journal, a voucher register, or a cash disbursements journal.

GENERAL LEDGER: A book, file, or other device which contains the accounts needed to reflect, in summary and in detail, the financial position, the results of financial operations, and the changes in equities of a fund or account group used by an LEA.

GENERAL LONG-TERM DEBT: Long-term debt that is legally payable from general revenues and backed by the full faith and credit of an LEA.

GENERAL GROUP OF LONG-TERM DEBT ACCOUNTS: The account group in which all un-matured general long-term liabilities of an LEA are recorded. It does not include long-term liabilities of proprietary funds and non-expendable trust funds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. Generally accepted accounting principles provide a standard by which to measure financial presentations. The primary authoritative source on the application of these principles to state and local governments is the Governmental Accounting Standards Board (GASB).

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GENERALLY ACCEPTED AUDITING STANDARDS (GAAS): Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. The standards are concerned with the auditor's Professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards are established by the American Institute of Certified Public Accountants (AICPA).

GENERAL ACCEPTED GOVERNMENTAL AUDITING STANDARDS (GAGAS): Generally accepted auditing standards for government are established by the U.S. Government Accounting Office in Standards and Procedures for Audits of Governmental Organizations, Programs, Activities, and Function.

GIFT: Anything of value received from any source for which no repayment or service to the contributor is expected.

GIFTED AND TALENTED EDUCATION PROGRAM (GATE): The Gifted and Talented Education program guidelines and criteria have been expanded to provide additional education services to children identified as exceptionally able or talented.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The organization established to issue standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities. It is the successor organization to the National Council on Governmental Accounting (NCGA).

GRADE LEVEL: Assigned classification of students according to age and school progress; e.g. kindergarten and first grade.

GRANT: A contribution, either in money or material goods, made by one governmental entity to another. Grants may be for specific or general purposes.

GRANTS-IN-AID: Outright donations or contributions, usually by a superior governmental unit, without the prior establishment of conditions with which the recipient must comply.

HIGH EXPENDITURE DISTRICTS: Districts with revenue limits considerable above the state average. Most of these were formerly called "high wealth" districts because their assessed value per ADA was also significantly above the state average.

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HOLDING ACCOUNTS: Suspendse accounts that are used temporarily to accumulate costs that will ultimately be charged to other using programs.

IEP: See Individual Education Plan.

IMPACT AID: See PL 81-874.

IN LIEU OF TAXES: Revenue to replace the loss of tax revenue resulting from property that is exempted from taxation.

INCENTIVES: Financial rewards for implementing a new program, such as longer school day year, or for performance, such as by students on CAP tests. Many of the “reforms” in SB 813 contain incentives.

INCOME: A term used in accounting for a proprietary fund type to represent the excess of revenues earned over the expenses incurred in carrying on the fund’s operations. The term income should not be used in lieu of revenue in governmental-type funds.

INDIRECT COST AND OVERHEAD: Elements of cost necessary in the operation of the LEA or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such determination exceeds the benefits of the determination.

INDIRECT SUPPORT CHARGES: Charges for routine services not performed as a special service for a particular program but allocated to using programs.

INDIVIDUAL EDUCATION PLAN (IEP): A written agreement between a school district and parents or guardians of a handicapped child specifying an educational program tailored to the needs of the child.

INFLATION FACTOR: See Cost of Living Adjustment.

INTEREST: A fee charged to the borrower for the use of money.

INTERFUND ACCOUNT: Accounts in which transactions between funds are reflected.

INTERFUND TRANSFERS: Money that is taken from one fund under the control of the governing board and added to another fund under the board’s control. Interfund transfers are not revenues or expenditures of the LEA.

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INTERIM BORROWING: (1) Short term loans to be repaid from general revenues during the course of a fiscal year. (2) Short term loans in anticipation of tax collections or bond insurance.

INTERNAL AUDIT: An appraisal activity within an LEA which (1) determines the adequacy of the system of internal control; (2) verifies and safeguards assets; (3) determines the reliability of the accounting and reporting system; (4) ascertains compliance with existing policies and procedures; and (5) appraises the performance of activities and work programs.

INTERNAL CONTROL: A plan of organization under which employees' duties are so arranged and records and procedures so designated as to provide a system of self-checking, thereby enhancing accounting control over assets, liabilities, revenue, and expenditures. Under such a system the employees' work is subdivided so that on one employee performs a complete cycle of operations; such procedures call for proper authorization by designated officials.

INTERNAL SERVICE FUNDS: Funds created to render services on a cost reimbursement basis to other organizational units of the LEA. Such funds are generally intended to be self-supporting.

INTRABUDGET TRANSFERS: Amounts transferred from one appropriation account to another within the same fund.

INVENTORY: A detailed list showing quantities and description of property on hand at a given time. It may also include units of measure, unit prices, and values.

INVESTMENTS: Disbursements of cash for the purpose of generating revenue.

INVOICE: An itemized statement of charges for merchandise sold or services rendered to the purchaser.

JOB ACCOUNT: An account established to record the accumulation of costs of a specific piece of work; work orders showing charges for material and labor used.

JOINT SCHOOL DISTRICTS: School districts with territory in more than one county.

JOURNAL: Any accounting record in which the financial transaction of an LEA are formally recorded for the first time; e.g. the cash receipts book, check register, and general ledger.

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JOURNAL VOUCHER: A form provided for the recording of certain transactions or information in the place of, or supplementary to, the journal or registers.

JUDGMENTS: Amount due to be paid or collected by the LEA as the result of court decision.

LEGISLATION: The California Legislature has passed school finance legislation almost every year since 1972. The major laws, in chronological order, are:

SB 90, 1972.....Instituted revenue limits.

AB 65, 1977.....Initiated a “long term” solution to the Serrano-Priest decision, the School Improvement Program, and several other programs.

SB 90, 1977.....Allowed reimbursement for costs resulting from state mandates.

SB 154, 1978.....Allocated property taxes to cities, counties and schools after Proposition 13 (bailout).

AB 1979.....Defined the source and method of funding schools, counties, cities and special districts including adjusting the allocation of property taxes.

AB 1981.....Allowed waivers, revised revenue limit formulas, and consolidated some categorical programs at local level.

SB 813, 1983.....Superceded previous school finance laws and made many changes to the California Education curriculum, graduation requirements, testing, mentor teachers, teacher evaluation, hiring and firing procedures, student discipline, incentive programs, funding for revenue limits and categorical programs, various commissions and studies, and the preparation of state-wide curriculum standards.

AB 87, 1991.....Defined the laws, policies, and regulations governing the funding of Year Round Education in the state of California.

LEVELING DOWN: Decreasing the level of per pupil revenue limits state-wide toward of higher revenue limit districts. Also known as Parity funding principle.

LEVY: The imposition of taxes or special assessments for the support of governmental activities; also the total amount of taxes, special assessments, or service charges imposed by a governmental unit.

LIABILITIES: Legal obligations (with the exception of encumbrances) that are unpaid.

LIFE SPAN (GRADE SPAN): Broad group classification of students according to age and school progress; i.e. pre-formal, elementary, secondary, and adult.

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LONG-TERM DEBT: Debt that matures more than one year after the date of issuance.

LOW EXPENDITURE DISTRICTS: Districts with revenue limits per child near the statewide average. Many were formerly called “low wealth” districts because their assessed valuation per ADA was below the average. Neither “high” nor “low” refers to the family income of district residents.

MANDATED COSTS: School district expenses which occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations, or initiative measures.

MASTER TEACHER: A selected teacher who receives a stipend of \$4,000, a program initiated in SB 813. The mentor teacher works with the new and experienced teachers on curriculum and instruction and must spend at least 60% time in classroom teaching.

MINIMUM GUARANTEE: Granting a district a specified percentage of the total revenue limit income it received the previous year regardless of a change in ADA.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both “measurable” and “available” to finance expenditures of the current period. Most expenditures are recognized (recorded) when the related liability is incurred.

MULTI-YEAR FINANCIAL PLAN: A plan that presents financial estimates of programs in tabular form for a period of year. These estimates should reflect the future financial impact of current decisions. The data in the plan should be organized along the lines of program structure.

NECESSARY SMALL SCHOOLS: Elementary schools with less than 101 or high schools with less than 301 ADA which meet sparsity standards and which are separately funded.

NET INCOME: Proprietary fund excess of revenues and operating transfers in over expenses and operating transfers out.

OBJECT: As used in an expenditure classification, a term that applies to the article purchased or the service obtained.

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OBLIGATIONS: Amounts that the LEA may be legally required to meet out of its resources. They include not only actual liabilities but also un-liquidated encumbrances.

OPERATING TRANSFERS: All interfund transfers other than residual equity transfers.

ORDER (FOR PAYMENT): A written demand by the governing board of an LEA requiring the county superintendent of schools to draw his or her requisition on the county auditor for the payment of a claim against the LEA.

OTHER FINANCING SOURCES: Governmental fund general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

OTHER FINANCING USES: Governmental fund operating transfers out. Such amounts are classified separately from expenditures.

OVERDRAFT: The amount by which checks, drafts, or other demands for payment on the treasury or on a bank account exceed the amount of the balance on which they are drawn; or the amount by which encumbrances and expenditures exceed the appropriation to which they are charged.

OVERHEAD: See Indirect Cost and Overhead.

PAYROLL REGISTER: A document accompanying one or more orders on an LEA fund for the payment of salaries or wages to employees; contains the names of such employees and provides information substantiating such order.

PAYROLL WARRANT: A document used as an order or a requisition on a fund of an LEA for the purpose of paying salaries or wages.

PER CAPITA PERSONAL INCOME: Income before taxes as estimated by the U.S. Department of Commerce for California and other states.

PERB: See Public Employees' Relations Board

PERS: See Public Employees' Retirement System.

PERPETUAL INVENTORY: A system whereby the inventory of units of property at any date may be obtained directly from the records without resorting to an actual

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physical inventory count. A record is provided for each item or group of items to be inventoried and is so divided as to provide a running record of goods ordered, received, and withdrawn and the balance on hand in units and cost.

PERSONAL PROPERTY: A property except real estate.

PETTY CASH: A sum of money set aside for the purpose of making change or immediate payments of small amounts.

PHYSICAL INVENTORY: The annual physical count of an LEA's inventory. This count is often taken at the end of the year and observed by the LEA's auditors. The accuracy of the perpetual inventory records is tested periodically by physical inventories.

PL 81-874: A federal program of "Impact Aid" which provides funds to districts which educate children whose families live or work on federal property, such as military bases.

PL 94-142: Federal law which mandates a "free and appropriate" education for all handicapped children.

POSTING: The act of transferring to an account in a ledger the data, either detailed or summarized, contained in a book of original entry.

PREPAID EXPENSES: Items for which payment has been made but for which benefits have not been realized as of a certain date, e.g. prepaid rent, prepaid interest, and premiums or unexpired insurance.

PRIOR YEARS' TAXES: Taxes collected within the current fiscal year for levies in previous fiscal years.

PROFICIENCY REQUIREMENTS: Required examination of students' knowledge of basic skills according to standards set by local districts. Remedial help must be provided for those who fail to meet the standards; students must pass the tests to graduate. Different proficiency requirements apply to aides and new teachers (see CBEST).

PROGRAM: A group of related activities consisting of a unique combination of objects that operate together to accomplish common ends.

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PROGRAM ACCOUNTING: A system of accounting in which records are maintained to accumulate revenue and expenditure data by program.

PROGRAM COSTS: Costs that are incurred and allocated by programs rather than by organizations.

PROGRAM STRUCTURE: The hierarchical arrangement of programs that represents the interrelationship of activities to goals and objects. The program structure contains categories of activities with common outputs and objectives. Programs may cut across existing departments and agencies.

PROPOSITION 13: An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

PRORATING: The allocation of expenditures or revenue from a single source to two or more accounts to show the correct distribution of charges or revenue.

PROTESTED TAXES: Tax money paid under protest and held by the county auditor pending settlement of the protest.

PUBLIC EMPLOYEES' RELATIONS BOARD (PERB): The Public Employees Relations Board consists of five persons appointed by the Governor to regulate collective bargaining between school districts and employee organizations.

PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS): State law required school district employees, school districts, and the state to contribute to the fund.

PUPIL WEIGHTING: A method of distributing money for education according to the individual characteristics of each pupil. Weights or ratios are assigned for categories of pupil need or special costs; funds are distributed to districts according to their total number of pupil weights.

PURCHASE ORDER: A document issued to a vendor that authorized the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

REAL PROPERTY: Property consisting of land, buildings, minerals, timber, landscaping, and all improvements thereto.

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REBATE: See Abatement or Refund.

RECEIPTS: Cash received.

RECLASSIFICATION: Re-designation of current year's revenue or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

REFUND: An amount paid back or credit allowed on account of an over-collection.

REGISTERED WARRANT: A warrant that is registered by the county treasurer for future payment because of present lack of funds and that is to be paid with interest in the order of its registration.

REGISTERS: A listing of transactions of like kind that may be totaled and summarized for convenience in posting; e.g. payroll registers, warrant registers, and attendance registers.

REIMBURSEMENT: Cash or other assets received as a repayment of the cost of work or services performed; or repayment of other expenditures made for or on behalf of another governmental unit, fund or department.

REQUISITION: A document submitted initiating a purchase order to secure specified articles or services or issuance of materials from stores or a warehouse.

RESERVE: An account used to earmark a portion of a (1) fund balance to indicate that it is not available for expenditure (such as the reserve for inventories); and (2) fund equity as legally segregated for a specific future use (such as the reserve for a restricted program balance).

RESERVE FOR ENCUMBRANCES: An account used to aggregate a portion of a fund balance for expenditure on vendor performance.

RESIDUAL EQUITY TRANSFERS: Nonrecurring or non-routine transfers of equity between funds of the LEA, e.g. transfers of residual balances of discontinued funds to the general fund or contribution of internal service fund capital by the general fund.

RESOURCE COST MODEL: A system for funding education which is based on the cost of a district's individual characteristics and programs.

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RESTRICTED FUNDS: Moneys whose use is restricted by legal requirements or by the donor.

REVENUE LIMIT: The specific amount of state and local taxes a school district may receive per pupil for its general education program. Annual increases are determined by the Legislature. Categorical aid is granted in addition to the revenue limit.

REVENUES: The increases in fund financial resources other than from interfund transfers or debt issue proceeds. Revenues are the primary financial resource of a fund. Revenues are recognized when assets are increased without increasing liabilities or incurring an expenditure reimbursement.

REVOLVING CASH FUND: A stated amount of money used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to property accounting classifications.

ROBBINS AMENDMENT (PROPOSITION 1): An amendment to the California Constitution, Article I, Section 7, passed in 1979 which restricts California courts to federal court interpretations when ordering changes in pupil school assignment or pupil transportation to alleviate school district segregation.

ROC/ROP: Regional Occupational Centers/Regional Occupational Programs established by a school district or group of school districts or county offices of education. The centers provide training for entry level jobs, counseling, and upgrading of skills for youths ages 16-18.

SB - SENATE BILLS (SB 90,1972; SB 90,1977; SB 154, SB 813): See Legislation.

SCHEDULES: Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

SCHOOL IMPROVEMENT PLAN (SIP): Money granted by the state to selected schools to carry out a plan developed by the school site council for the improvement of their school's program.

SCHOOL SITE COUNCIL: Parents, students, teachers, and other staff selected by their peers to prepare a school improvement plan and assist in seeing that the planned activities are carried out and evaluated.

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SECURED ROLL: Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land, as determined by each county assessor.

SECURITIES: Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

SELF-CONTAINED CLASSROOM: A classroom in which a teacher usually instructs one group of students in a majority of the instructional programs for a school year. Self-contained classrooms are usually found at the elementary school level.

SENIORITY: A statutory system for protecting the job security of employees who have the longest periods of service in a district. With certain exceptions, the seniority list is used to determine which employees will be the first to be laid off or rehired.

SERIAL ANNUITY BONDS: Serial bonds in which the annual installments of bond principal are so arranged that the combined payments of principal and interest are approximately the same each year.

SERIAL BONDS: Bonds whose principal is repaid in periodic installments over the life of the issue.

SERRANO VS. PRIEST: The California Supreme Court decision which declared the system of financing schools unconstitutional because it violated the Equal Protection clause of the State Constitution. The Court said that by 1980, the relative effort (tax rate) required of taxpayers for local schools must be nearly the same throughout the state and that differences in annual per pupil expenditures which were due to local wealth must be less than \$100.00. The impact of Proposition 13 resolved the taxpayer equity provision. In 1983, a court review determined that sufficient compliance in reducing expenditure disparities had been achieved.

SHARED REVENUE: Revenue that is levied by one governmental unit but that is shared, usually in proportion to the amount collected, with another unit of government or class of governments.

SHORT-TERM DEBT: Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes bond anticipation notes payable and tax anticipation notes payable.

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SHORTFALL: An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

SITE: The location of a school or a central administrative unit.

SOURCE DOCUMENT: Any voucher, invoice, or other data that support an entry in the accounting records.

SPECIAL EDUCATION: Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. PL 94142 requires that all handicapped children between 3 and 21 years be provided free and appropriate education.

SPECIAL REVENUE FUNDS: Funds established to account for the proceeds from specific revenue sources that (by law) are restricted to finance particular activities.

SPECIFICATIONS: Those particular qualities required of products or services.

SPLIT ROLL: A system for taxing business and industry property at a different rate from individual homeowners.

SQUEEZE: Restricting the revenue limit increases of higher spending districts in order to equalize per pupil revenues (eliminated in 1983-84).

STATE ALLOCATION BOARD: A state regulatory agency which controls certain state-aided capital outlay and deferred maintenance projects.

STATE SCHOOL FUND: A special revenue fund within the State Treasury used for apportionments to school districts and county superintendents, based on the revenue limit, and certain other special purpose apportionments. Apportionments are made by the State Controller and are based on certifications from the Department of Education.

STATE TEACHERS' RETIREMENT SYSTEM (STRS): State law requires school district employees, school districts, and the state to contribute to the fund.

STATEMENTS: (1) Used in a general sense, all of those formal written presentations which set forth financial information. 92) In technical accounting usage, those presentations of financial data which show the financial position and the results of financial operations of a fund, a group of accounts, or an entire LEA for a particular accounting period.

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STORES: Goods that are on hand in storerooms and subject to requisition.

STRS: See State Teachers' Retirement System.

STUDENT BODY FUND: A fund to control the receipts and the disbursements of student association activities.

SUBSIDIARY LEDGERS: A supporting ledger consisting of a group of accounts, the total of which is in agreement with a control account; e.g. the payroll ledger and the appropriations ledger.

SUBVENTION: provision of assistance or financial support, usually from a superior governmental unit; a grant.

SUMMARY: Consolidation of like items for accounting purposes.

SUNSET: The termination of the regulations for a program. The law lists a schedule for the Legislature to consider the sunset of many state categorical programs.

SUPPLY: A material item of an expendable nature that is consumed, wears out, or deteriorates in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

SURETY BOND: A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through non-performance or through defalcation; e.g. a surety bond given by a contractor or by an official who handles cash or securities.

SUSPENSE ACCOUNT: An account which carries charges or credits temporarily pending the determination of the proper account or accounts to which they are to be posted.

TAX ANTICIPATION NOTES: Notes issued in anticipation of collection of taxes, usually able to be retired only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipate.

TAX LIENS: Claims by governmental units on properties for which taxes levied remain unpaid.

TAX RATE: The amount of tax stated in terms of a unit of the base tax.

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TAX RATE LIMIT: The maximum rate of tax that a governmental unit may levy.

TAX REDEMPTION: Proceeds from the sale of tax-delinquent property.

TAX RELIEF SUBVENTIONS: Funds ordinarily paid to compensate for taxes lost because of tax relief measures.

TAX ROLLS: The list showing the amount of taxes levied against each taxpayer or property.

TAXES: Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TAXES RECEIVABLE: An asset account representing the uncollected portion of taxes levied.

TENURE: A system of due process and employment guarantee for teachers. After serving a two-year probation period, teachers are assured continued employment in the school district unless specified procedures for dismissal or layoff are successfully followed.

TERM BONDS: Bonds whose entire principal matures on one date.

TRADE DISCOUNT: A reduction of the list price, usually expressed as a percentage and related to the volume of business transacted. (The term is not to be confused with cash discount).

TRAILER COACH FEES: Assessments collected from owners of trailer homes, which constitute personal property used in lieu of taxable real property.

TRANSFER: Inter-district or interfund payments or receipts not chargeable to expenditures or credited to revenue. Certain budget revisions are often referred to as transfers.

TRIAL BALANCE: A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or if their net balances agree with a control account, the ledgers from which the figures are taken are said to be "in balance".

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TRUST FUND: A fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

TUITION: An amount charged for educational services provided to a student.

TUITION TAX CREDITS: A reduction in state or federal income tax to offset a specified amount of money spent for tuition for private education.

UIA: See Urban Impact Aid.

UNENCUMBERED BALANCE: That portion of an appropriation or allotment not yet expended or obligated.

UNIFICATION: Joining together of all or part of an elementary school district (K-8) and high school district (K-12) with a single governing board.

UNIFIED SCHOOL DISTRICT: A school district serving students kindergarten through 12th grade, that is elementary and high school students.

UNIONIZATION: Joining together of two or more elementary or high school districts to form a single elementary or high school & district.

UNIT COST: The total expenditure for a product, program, or service divided by the total quantity obtained or some other quantitative measure; e.g. the total expenditure divided by the number of students equals the cost per student.

UNREALIZED REVENUE: Estimated revenue less revenue received to date; also, the estimated revenue for the remainder of the fiscal year.

UNSECURED ROLL: Assessed value of personal property other than secured property.

URBAN IMPACT AID (UIA): State aid to 19 large, metropolitan districts, expanded in 1984-84 to qualifying high school and elementary districts. The funds may be used for general purposes.

VOUCHER: A written document which evidences the propriety of transactions and usually indicates the amounts that are to be recorded.

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WARRANT: A written order, drawn by the LEA's governing board or its authorized officer(s) or employee(s) approved by the county superintendent of schools, and allowed by the county auditor, directed the county treasurer to pay a specified amount to a designated payee.

WARRANTS PAYABLE: The amount of warrants issued, outstanding, and unpaid from a salary or wage payment; an amount, specified by law or regulation, representing the individual's estimated federal or state income tax that the employer must pay to the taxing authority.

WORK IN PROCESS: The value of partially completed products manufactured or processed, such as a partially completed printing job.

WORK ORDER: A written authorization for the performance of a particular job containing a description of the nature and location of the job and specifications for the work that is to be performed. Such authorizations are usually assigned job numbers, and provision is made for accumulating and reporting labor, material, and other costs.