



3939 Thirteenth Street
P.O. Box 868
Riverside, California
92502-0868

47-336 Oasis Street
Indio, California
92201-6998

24980 Las Brisas Road
Murrieta, California
92562

**Riverside County
Board of Education**

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DATE: October 5, 2009

TO: Chief Business Officials (letter only)
Accounting Managers
K-12 School Districts

FROM:  Ellen Yufa
District Fiscal Services
Division of Administration and Business Services
(951) 826-6341 / FAX [951] 826-6363

SUBJECT: 2008-09 Annual Revenue Limit Data Collection

ACTION: **Return Original to District Fiscal Services by October 23, 2009**

Enclosed please find the following forms that need to be completed and submitted by your district in order for the 2008-09 Annual Principal Apportionment to be accurately processed:

Attachment A: District Revenue Limit Adjustments - Annual

Attachment B: Certification - Annual

Attachment C: Necessary Small School Funding Certification, if applicable
Note: If your district has a new necessary small school, please contact us and we will send the appropriate forms.

Attachment D: Helpful Hints to determine the PERS' salaries and unemployment insurance amounts.

Important! State Fiscal Stabilization Fund (SFSF) in resource 3200 is obligated to follow California statutes and therefore is subject to PERS reduction. If you had PERS salaries in resource 3200, include this amount on Line A-6, but not on Line A-7, Attachment A.

Please complete and return the enclosed Certified Revenue Limit Data Collection Report and an original signed Certification to your designated accounting technician on or before October 23, 2009. This date needs to be adhered to in order for our office to process and forward the information to the California Department of Education by the established due date.

If you have any questions regarding this information, please contact your accounting technician as indicated below:

Desert Region	Diana Harned	(951) 826-6682
Metro Region	Angela Foster	(951) 826-6270
Southern Region	Rashida Cadd	(951) 826-6573

EY:mh

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Enclosure

District Revenue Limit Adjustments

County:	Fiscal Year: 2008-09
District:	
CDS CODE	Annual

Certified Revenue Limit Data Collection

Prior Year ADA

P-2 ADA for pupils attending a charter school sponsored by the district in the current year who attended a non-charter school of the district in the prior year. A-1

1. Do not include ADA for any pupil enrolled in a grade at the charter school if the district does not offer classes for pupils enrolled in that grade.

2. For each pupil, the ADA may not be greater than the ADA reported for that pupil by the charter school in the current year.

P-2 ADA for pupils attending a non-charter school in the current year who attended a charter school sponsored by the district in the prior year. The ADA may not be greater than the ADA reported for that pupil by the school district in the current year. A-2

P-2 ADA attributable to district resident pupils attending a non-charter school. Report the ADA only if all the following conditions are met: 1) The school operated as a non-charter school of the district in any year prior to prior year 2) The school operated as a charter school of the district in prior year 3) The school operates as a non-charter school of the district in the current year A-3

Gain or loss of ADA due to a reorganization or transfer of territory (If loss, enter as negative value) A-4

Meals

Pupil Participation for Meals for Needy A-5

PERS

Total Salaries for Employees covered by PERS A-6 \$

Total salaries to be excluded:

Positions supported totally by federal funds subject to supplanting restrictions A-7 \$

Positions supported by funds received pursuant to E.C. 54203(a)(1) (Court or Federal Mandated Costs) A-8 \$

Positions supported, to the extent of employer contributions not exceeding twenty-five thousand dollars by any single educational agency, from a revenue source determined to be properly excludable from the provision of this sub-division by the Superintendent of Public Instruction with the approval of the Director of Finance [E.C. 42238.12 (a)(4)(C)] A-9 \$

School Safety

Total Salaries for School Safety Personnel Employees covered by PERS A-10 \$

 California Department of Education

Revenue Software

2008-8.00

District Revenue Limit Adjustments

County:	Fiscal Year: 2008-09
District:	Annual
CDS CODE	

Total salaries to be excluded:

Positions supported totally by federal funds subject to supplantingA-11 \$
restrictions

Positions supported by funds received pursuant to E.C. 54203 (a)(1)A-12 \$
(Court or Federal Mandated Costs)

Positions supported, to the extent of employer contributions not A-13 \$
exceeding twenty-five thousand dollars by any single educational
agency, from a revenue source determined to be properly excludable
from the provision of this sub-division by the Superintendent of
Public Instruction with the approval of the Director of Finance
[E.C. 42238.12 (a)(4)(C)]

Unemployment Insurance

Unemployment Insurance Expenditures A-14 \$

Community Day School Waiver

Sum of Days of Operation for all Community Day Schools in the A-15
district

Special Adjustments

Federal Impact Aid Public Law 81-874 rate A-16 \$

Center for Advance Research and Technology (CART)

Total number of Instructional Hours Grades 9-12 (E.C. Sections A-17
42238.20 - 47612.7)

Misc District Revenue Limit Adjustments**Prior Year ADA**

ADA adjustments for audit findings [E.C. 41344(b)] B-1

Adjustments of ADA due to change in status of a necessary small B-2
school (If reduction, enter as negative value)

Current Year County Office and County Charter ADA Credited to the District

P-2 County Community School ADA B-3

P-2 County Special Day Class ADA B-4

Annual County Extended Year Special Day Class ADA B-5

Annual County NPS ADA [E.C. 56366(a)(7)] B-6

Annual County Extended Year NPS ADA [E.C. 56366(a)(7)] B-7

Annual County NPS/LCI ADA [E.C. 56836.16] B-8

Annual County Extended Year NPS/LCI ADA [E.C. 56836.16] B-9

California Department of Education

Revenue Software

2008-8.00

District Revenue Limit Adjustments

County: Fiscal Year: 2008--09
 District: Annual
 CDS CODE

Revenue Limit Adjustments

Longer day/year penalty [E.C. 46200 (b) and 46202]	B-10 \$	_____
Excess ROC/P Reserves [E.C. 52321]	B-11 \$	_____
Gain or loss from Interdistrict Attendance Agreements for any district that would have reduction of 25% or more in P.L. 81-874 Funds [E.C. 46607(b)] (If loss, enter as negative value)	B-12 \$	_____
Special Revenue Limit Adjustment	B-13 \$	_____
Miscellaneous Revenue Limit Adjustment (If reduction, enter as negative value)	B-14 \$	_____
Miscellaneous Adjustment to Base Revenue Limit per ADA (If reduction, enter as negative value)	B-15 \$	_____
Miscellaneous Adjustment to Base Revenue Limit per ADA Add-on Amount (If reduction, enter as negative value)	B-16 \$	_____
Miscellaneous Adjustment to Necessary Small School Add-on Amount (If reduction, enter as negative value)	B-17 \$	_____
Community Day School Waiver		
(Only for districts with fewer than 2,501 ADA, and only if the SPI has approved a Community Day School Waiver)		
Number of Community Day Schools in the District	B-18	_____
Adults CalWORKS ADA		
Approved Adult CalWORKS ADA	B-19	_____
Additional Approved Adult CalWORKS ADA	B-20	_____
Apprenticeship Program		
Apprenticeship Program Approved Hours	B-21	_____
Special Adjustments		
Fallbrook Revenue Limit Adjustment Amount	B-22 \$	_____

**District Revenue Limit Data Collection and Adjustments
Certification**

2008-09 Annual Principal Apportionment Period

School District

To the best of my knowledge and belief, I hereby certify the following unless noted below*:

- The district certifies that if funding was received for longer instructional day and year the conditions of Education Code Sections 46200 and 46201 have been met.
- The district certifies that it has met the conditions set forth in Education Code Section 46202 which requires districts to offer at least the same amount of instructional time as was offered in 1982-83.
- The district certifies that if funding was received for the 1999-2000 Jack O'Connell Beginning Teacher Salary and/or the 2000-01 Beginning Teacher Salary Program they have maintained the minimum beginning teacher salary pursuant to Education Code Sections 45023.1 and/or 45023.4.

District Superintendent Signature

Date

District Contact Person

Phone Number

E-Mail Address

*Please provide an explanation for any of the above statements not certified by your district. The district may be in penalty of losing funding as prescribed in the Education Code Sections 46200(b), 46201(c), 46201.1(d), 46202(a).

Certification

County: Riverside	Fiscal Year: 2008-09
District: Desert Center Unified	Annual
CDS CODE 33 67041	

Necessary Small School Certification Selection

To the best of my knowledge and belief, I hereby certify the following.

All schools listed below and their districts have met the conditions set forth in Education Code Section 42280 through 42289.6.

All districts and schools receiving funding incentives for longer instructional day and year have met the conditions of Education Code sections 46200 and 46201.

All districts have met the conditions set forth in Education Code Section 46202 which require districts to offer at least the same amount of instructional time as was offered in 1982-83.

School District Superintendent: _____ Date: _____

County Superintendent of Schools: _____ Date: _____

Any inquiries concerning this report should be directed to:

CONTACT NAME	Diana Harned
PHONE	(951) 826-6682
FAX	(951) 826-6363
E-mail	dharned@rcoe.us

33-67041-6031900 Eagle Mountain Elementary E.C. 42280(b)

HELPFUL HINTS
2008-09 ANNUAL REVENUE LIMIT DATA COLLECTION

PERS Salaries

Attachment A, line A-6

1. On the “*View Financial Summary*” screen, select Objects 3211 to 3212, all funds, excluding Fund 09 (Charter Schools).
2. If your district has Food Services as an account (no Fund 13 in Galaxy), on the “*View Detail Account*” screen, select Function 3700, Object 3212 in the *Abatements* column.
3. Divide the total of (1) and (2) by the 2008-09 PERS direct rate of 9.428%.
4. For Resource 3200, if you had PERS salaries, but did not have charges in Objects 3211/3212, add the PERS Salaries in this resource. You will arrive at the total salaries for employees covered by PERS.

Attachment A, line A-7

1. On the “*View Financial Summary*” screen, select resources 3000 through 5999 (excluding Resource 3200), Objects 3211 to 3212, all funds, excluding Fund 09 (Charter Schools) and Fund 13 (Food Services).
2. Divide the total in (1) by the 2008-09 PERS direct rate of 9.428%. You will arrive at the PERS salaries supported by federal funds.

Attachment A, line A-9

Enter the lesser of \$265,168 (the maximum exclusion limit for 2008-09) or the amount of PERS Salaries for your district’s Food Services in the current year.

Unemployment Insurance

Attachment A, line A-14

1. On the “*View Financial Summary*” screen, select Objects 3501 to 3502 for all funds, excluding Fund 09 (Charter Schools).
2. If your district has Food Services as an account (no Fund 13 in Galaxy), on the “*View Detail Account*” screen, select Function 3700, Object 3502 in the *Abatements* column.
3. Combine (1) and (2). You will arrive at the Unemployment Insurance expenditures.