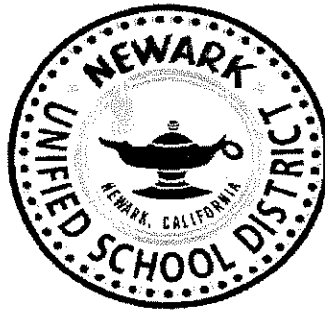


NEWARK UNIFIED SCHOOL DISTRICT

2009/2010

SECOND INTERIM REPORT

March 2, 2010



BOARD OF EDUCATION

Nancy Thomas, President
Charles Mensinger, Vice-President
Jan Crocker
Ray Rodriguez
Janice Schaefer

ADMINISTRATION

Kevin E. Harrigan, Superintendent
Steven Shields, Chief Business Official

NEWARK UNIFIED SCHOOL DISTRICT

2009/10 SECOND INTERIM REPORT

TABLE OF CONTENTS

<u>Title</u>	<u>Page</u>
Overview-----	1-4
General Fund, Revenue and Expenditure Assumptions-----	7-12
General Fund, Summary of Restricted and Unrestricted Programs-----	13
General Fund, Sources of Projected Revenue Chart-----	14
General Fund, Sources of Projected Expenditure Chart-----	15
General Fund without Special Education and Categorical Programs-----	19-20
General Fund, Special Education-----	23-24
General Fund, Categorical Programs-----	27-28
General Fund, Multi-Year Projections-----	31-35
Adult Education Fund (Fund 11)-----	39
Child Development Fund (Fund 12)-----	40
Cafeteria Fund (Fund 13)-----	41
Deferred Maintenance Fund (Fund 14)-----	42
Special Reserve Fund for Other than Capital Outlay (Fund 17)-----	43
Building Fund (Fund 21)-----	44
Capital Facilities Fund (Fund 25)-----	45
Special Reserve Fund for Capital Projects (Fund 40)-----	46
Bond Interest and Redemption Fund (Fund 51)-----	47
Tax Override Fund (Fund 53)-----	48
Postemployment Benefits Self Insurance Fund (Fund 67)-----	49
Property and Liability Self Insurance Fund (Fund 68)-----	50
State Reporting Format-----	53-91
APPENDIX	

OVERVIEW

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

Mission Statement

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

Vision Statement

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

District Goals

1. Excellence in Teaching and Learning

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

Evidenced by:

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

2. Safe and Nurturing Environment

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

Evidenced by:

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

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

3. Human Resources

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

Evidenced by:

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

4. Financial Stability

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

Evidenced by:

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

5. Communication

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

Evidenced by:

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

6. Governance

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

Evidenced by:

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

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

Organizational Core Beliefs

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

We believe:

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

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

Human Relations and Respect Mission Statement

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

Human Relations Standards

The District:

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

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

Budget Revision Requirement

Education Code Section 42130 states that:

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

GENERAL FUND

SUMMARY OF RESTRICTED AND UNRESTRICTED PROGRAMS

**NEWARK UNIFIED SCHOOL DISTRICT
GENERAL FUND
ASSUMPTIONS FOR CHANGES IN THE BOARD APPROVED OPERATING BUDGET
2009/10 SECOND INTERIM REPORT**

REVENUES

Projected revenues have decreased by \$288,844 due to the increase and/or adjustments of the following revenue categories:

REVENUE LIMIT

Revenue Limit income is projected to decrease due to the projected changes in the following Revenue Limit categories: (19,757)

- Decrease in projected ADA from 6,847 to 6,843. This is a decrease of 4 ADA.
- Decrease in Unemployment Insurance Revenue
- Decrease in PERS Reduction
- Increase in Other RL adjustments

FEDERAL REVENUES

The majority of the changes in Federal Revenues is due to the adjustments of projections as a result of the receipts of grant awards and apportionment letters for the following:

- Special Education Federal Programs (318,748)
- Title I: Basic Grants Low Income 39,692
- Title IV: Drug Free Schools 3,430
- Title II: Part A Teacher Quality 4,503
- Title III: Immigrant Education Program (29,925)
- Title III: Limited English Proficiency 18,860
- Medi-Cal Billing Option 16,153
- Other Federal Revenue 1,767

Net Decrease in Federal Revenues (264,268)

STATE REVENUES

The majority of the changes in State Revenues is due to the adjustments of projections as a result of the receipts of grant awards and apportionment letters for the following:

- Lottery (9,188)
- Special Education State Programs (27)
- Tobacco-Use Prevention Education Grade 4-8 (TUPE 4-8) 1
- Economic Impact Aid (EIA) - LEP 22,952
- Other State Revenue (12,062)

Net Increase in State Revenues 1,676

**NEWARK UNIFIED SCHOOL DISTRICT
GENERAL FUND
ASSUMPTIONS FOR CHANGES IN THE BOARD APPROVED OPERATING BUDGET
2009/10 SECOND INTERIM REPORT**

REVENUES

LOCAL REVENUES

The changes in Local Revenues are due to the revised projections of the following:

• Special Education Apportionment (AB602)	(21,686)
• BTSA Local	7,608
• BTSA Induction Consultant	3,180
• Educator-on-Loan	(511)
• Library Donation/Fundraising	1,024
• Miscellaneous Donations	3,890
	3,890

Net Decrease in Local Revenues	(6,495)
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TOTAL PROJECTED DECREASE IN REVENUES	<u><u>(288,844)</u></u>
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OTHER FINANCING SOURCES

Interfund Transfer In decreased by \$2,022,378 due to the following changes:

Increase Interfund Transfer In from Fund 17 to balance General Fund budget	3,200
Decrease Interfund Transfer In from Fund 53 to balance General Fund budget	(1,995,578)
Decrease Interfund Transfer In from Fund 13 for Repayment	(30,000)

Net Decrease in Interfund Transfer In	<u><u>(2,022,378)</u></u>
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**NEWARK UNIFIED SCHOOL DISTRICT
GENERAL FUND
ASSUMPTIONS FOR CHANGES IN THE BOARD APPROVED OPERATING BUDGET
2009/10 SECOND INTERIM REPORT**

EXPENDITURES

Projected expenditures have decreased by \$2,044,150 due to the increase and/or adjustments of the following expenditure categories:

Certificated Salaries represent wages and salaries for teachers, librarians, nurses, counselors, resource teachers and school district administrators. This also includes cost of substitutes and stipends. Expenditures in this category have increased by \$28,217 due to the following:

	<u>Unrestricted</u>	<u>Special Ed</u>	<u>Categorical</u>	<u>TOTAL</u>
• Changes due to difference between budgeted and projected expenditures	(16,179)	46,271	0	30,092
• Changes due to increases/decreases in revenues	(2,814)	0	6,073	3,259
• Transfer between expenditure categories	(99,973)	16,841	77,998	(5,134)
Net Increase in Certificated Salaries	(118,966)	63,112	84,071	28,217

Classified Salaries represent wages and salaries for the instructional aides, clerical and office personnel, maintenance, operation, transportation personnel, classified administrators, campus monitors, and other classified support personnel. Expenditures in this category have decreased by \$146,891 due to the following:

	<u>Unrestricted</u>	<u>Special Ed</u>	<u>Categorical</u>	<u>TOTAL</u>
• Changes due to difference between budgeted and projected expenditures	(149,789)	5,057	0	(144,732)
• Changes due to increases/decreases in revenues	0	0	(24,145)	(24,145)
• Transfer between expenditure categories	(10,172)	(3,996)	36,154	21,986
Net Decrease in Classified Salaries	(159,961)	1,061	12,009	(146,891)

**NEWARK UNIFIED SCHOOL DISTRICT
GENERAL FUND
ASSUMPTIONS FOR CHANGES IN THE BOARD APPROVED OPERATING BUDGET
2009/10 SECOND INTERIM REPORT**

EXPENDITURES

Employee Benefits represent mandatory benefits which correspond directly with certificated and classified salaries such as STRS, PERS, Social Security, Unemployment Insurance and Workers Compensation. It also includes cost of medical, dental and vision insurance. Expenditures in this category have decreased by \$298,307 due to the following:

	<u>Unrestricted</u>	<u>Special Ed</u>	<u>Categorical</u>	<u>TOTAL</u>
• Changes due to difference between budgeted and projected expenditures	(338,496)	8,661	0	(329,835)
• Changes due to increases/decreases in revenues	973	0	(2,537)	(1,564)
• Transfer between expenditure categories	(40,001)	1,685	71,408	33,092
Net Decrease in Employee Benefits	(377,524)	10,346	68,871	(298,307)

Books and Supplies include instructional and non-instructional supplies such as books, supplies for offices, maintenance, custodial and transportation supplies and non-capitalized equipment. Expenditures in this category have decreased by \$762,389 due to the following:

	<u>Unrestricted</u>	<u>Special Ed</u>	<u>Categorical</u>	<u>TOTAL</u>
• Changes due to difference between budgeted and projected expenditures	(2,000)	0	(917,669)	(919,669)
• Changes due to increases/decreases in revenues	(61,765)	3	115,927	54,165
• Transfer between expenditure categories	(26,195)	367,425	(238,115)	103,115
Net Decrease in Books and Supplies	(89,960)	367,428	(1,039,857)	(762,389)

**NEWARK UNIFIED SCHOOL DISTRICT
GENERAL FUND
ASSUMPTIONS FOR CHANGES IN THE BOARD APPROVED OPERATING BUDGET
2009/10 SECOND INTERIM REPORT**

EXPENDITURES

Services and Other Operating Expenses include expenditures for consultants, mileage, travel and conferences, dues and membership, liability insurance, legal and audit services, utilities, maintenance and contracted services. Expenditures in this category have decreased by \$866,716 due to the following:

	Unrestricted	Special Ed	Categorical	TOTAL
• Changes due to difference between budgeted and projected expenditures	(87,122)	0	0	(87,122)
• Changes due to increases/decreases in revenues	0	(641,656)	(1,530)	(643,186)
• Transfer between expenditure categories	175,035	(364,002)	52,559	(136,408)
Net Decrease in Services and Other Operating Expenses	87,913	(1,005,658)	51,029	(866,716)

Capital Outlay represents expenditures for sites, buildings and equipment, including leases with option to purchase. Expenditures in this category have increased by \$0 due to the following:

	Unrestricted	Special Ed	Categorical	TOTAL
•	0	0	0	0
Net Increase in Capital Outlay Expenses	0	0	0	0

Other Expenditures include interfund, interprogram and other transfers to JPA. Expenditures in this category have increased by \$1,936 due to the following:

	Unrestricted	Special Ed	Categorical	TOTAL
• Changes in expenditures for support cost charges	79,592	(14,070)	(46,935)	18,587
• Transfer between expenditure categories	1,306	(17,953)	(4)	(16,651)
Net Increase in Other Expenditures	80,898	(32,023)	(46,939)	1,936

TOTAL PROJECTED INCREASE IN EXPENDITURE (577,600) (595,734) (870,816) (2,044,150)

**NEWARK UNIFIED SCHOOL DISTRICT
GENERAL FUND
ASSUMPTIONS FOR CHANGES IN THE BOARD APPROVED OPERATING BUDGET
2009/10 SECOND INTERIM REPORT**

EXPENDITURES

OTHER FINANCING USES

The Deferred Maintenance Match has been eliminated through 2012/13 due to the Budget Act.

OTHER ASSUMPTIONS

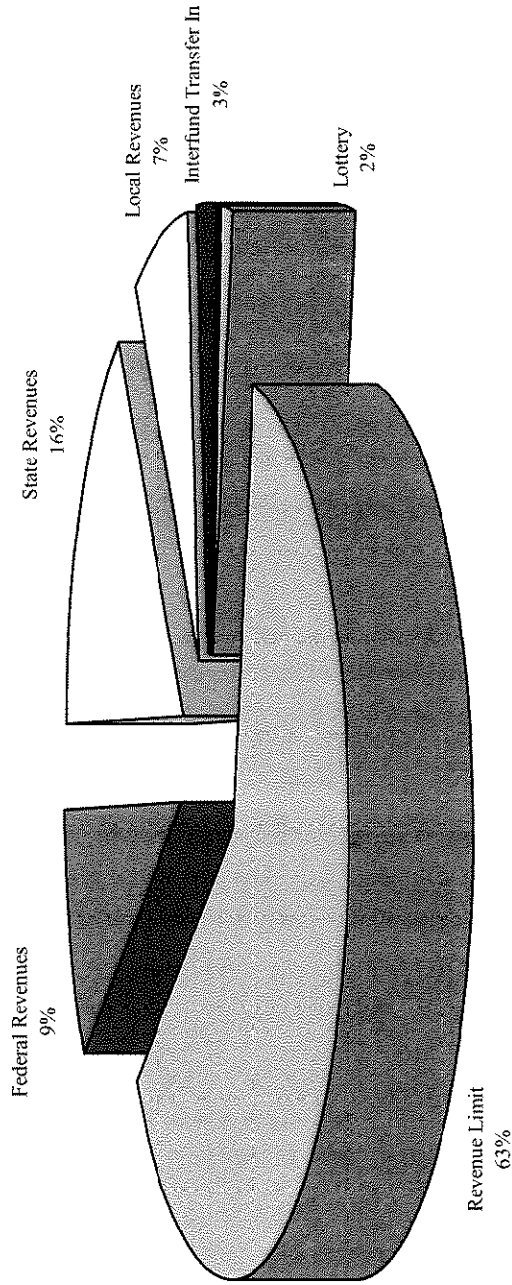
Due to the current State fiscal crisis, there are no projections for any salary and health benefits increases for all bargaining units in 2009/10. The cost of 1% of General Fund salaries and benefits is \$428,874 (NTA - \$284,704, CSEA \$76,186, NEWMA \$67,984).

The District is utilizing Assembly Bill X4 2 to reduce its required reserve from 3% to 1% for 2009/10 and shall make progress towards the required 3% reserve by 2011/12.

**NEWARK UNIFIED SCHOOL DISTRICT
GENERAL FUND (FUND 01)
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2009/10 SECOND INTERIM REPORT**

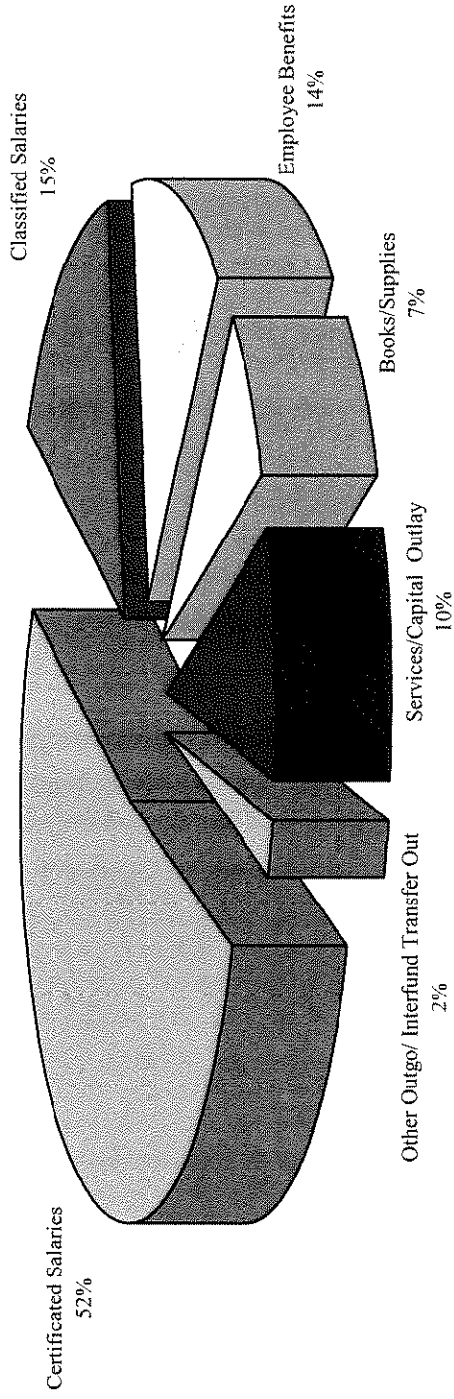
	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
A) REVENUES				
Revenue Limit Sources	34,439,308	19,514,666	34,419,551	(19,757)
Federal Revenues	5,193,617	1,684,476	4,929,349	(264,268)
Other State Revenues	9,660,148	4,869,829	9,661,824	1,676
Local Revenues	4,239,122	1,847,929	4,232,627	(6,495)
TOTAL REVENUES	53,532,195	27,916,900	53,243,351	(288,844)
B) EXPENDITURES				
Certificated Salaries	30,434,542	15,219,902	30,462,759	28,217
Classified Salaries	8,909,552	4,857,967	8,762,661	(146,891)
Employee Benefits	8,233,963	4,058,994	7,935,656	(298,307)
Books and Supplies	5,141,028	901,649	4,378,639	(762,389)
Services and Operating Expenses	6,652,338	2,013,046	5,785,622	(866,716)
Capital Outlay	0	0	0	0
Other Outgo	1,113,804	573,443	1,115,453	1,649
Direct Support/Indirect Costs	(146,050)	(3,472)	(145,763)	287
TOTAL EXPENDITURES	60,339,177	27,621,529	58,295,027	(2,044,150)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES				
	(6,806,982)	295,371	(5,051,676)	1,755,306
D) OTHER FINANCING SOURCES/USES				
Interfund Transfer In	3,552,636	0	1,530,258	(2,022,378)
Interfund Transfer Out	321,430	65,396	321,430	0
Contributions	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	3,231,206	(65,396)	1,208,828	(2,022,378)
E) NET INCREASE (DECREASE) IN FUND BALANCE				
	(3,575,776)	229,975	(3,842,848)	(267,072)
F) BEGINNING FUND BALANCE				
	6,240,253		6,240,253	0
G) ENDING FUND BALANCE				
	2,664,477		2,397,405	(267,072)
H) COMPONENTS OF ENDING FUND BALANCE				
a) Reserve for:				
Revolving Cash	25,000		25,000	0
Stores Inventory/Prepayment	101,154		101,154	0
b) Designated Amounts for:				
Economic Uncertainties	1,819,819		586,166	(1,233,653)
Other Designations	718,503		1,685,084	966,581
c) Undesignated Amount	0		0	0

**Sources of Projected Revenue
General Fund
2009/10 Second Interim Report**



<u>Revenue Category</u>	<u>Amount</u>	<u>% of Total</u>
Revenue Limit	\$34,419,551	63%
Federal Revenues	4,929,349	9%
State Revenues	8,721,369	16%
Local Revenues	4,232,627	7%
Interfund Transfer In	1,530,258	3%
Lottery	940,455	2%
Total Revenue	\$54,773,609	100%

**Projected Expenditures
General Fund
2009/10 Second Interim Report**



<u>Expenditures Category</u>	<u>Amount</u>	<u>% of Total</u>
Certificated Salaries	\$30,462,759	52%
Classified Salaries	8,762,661	15%
Employee Benefits	7,935,656	14%
Books/Supplies	4,378,639	7%
Services/Capital Outlay	5,785,622	10%
Other Outgo/ Interfund Transfer Out		2%
Total Expenditures	\$58,616,457	100%

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GENERAL FUND

WITHOUT

SPECIAL EDUCATION

AND

CATEGORICAL PROGRAMS

(This summary includes Routine Repairs and
Maintenance Program)

**NEWARK UNIFIED SCHOOL DISTRICT
GENERAL FUND WITHOUT SPECIAL EDUCATION AND CATEGORICAL PROGRAMS
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2009/10 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
A) REVENUES				
Revenue Limit Sources	33,301,959	19,515,197	33,290,076	(11,883)
Other Federal Revenues	46,752	48,519	48,519	1,767
Class Size Reduction: K-3	1,152,396	514,616	1,152,396	0
Class Size Reduction: 9th Grade	0	0	0	0
Mandated Cost Reimbursement	0	0	0	0
Lottery: Unrestricted	848,373	260,449	841,060	(7,313)
Other State Revenues	5,667,847	2,910,405	5,655,785	(12,062)
Leases and Rental	250,000	119,444	250,000	0
Interest	40,365	24,953	40,365	0
Other Local Revenues	170,812	126,010	170,812	0
TOTAL REVENUES	<u>41,478,504</u>	<u>23,519,594</u>	<u>41,449,013</u>	<u>(29,491)</u>
B) EXPENDITURES				
Certificated Salaries	23,506,694	12,400,084	23,387,728	(118,966)
Classified Salaries	6,942,959	3,892,982	6,782,998	(159,961)
Employee Benefits	6,422,276	3,243,179	6,044,752	(377,524)
Books and Supplies	1,489,695	605,687	1,399,735	(89,960)
Services and Operating Expenses	4,087,694	1,589,248	4,175,607	87,913
Capital Outlay	0	0	0	0
Other Outgo	1,104,794	571,025	1,106,294	1,500
Direct Support/Indirect Costs	(915,941)	(24,857)	(836,543)	79,398
TOTAL EXPENDITURES	<u>42,638,171</u>	<u>22,277,349</u>	<u>42,060,571</u>	<u>(577,600)</u>
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES				
	(1,159,667)	1,242,244	(611,558)	548,109
D) OTHER FINANCING SOURCES/USES				
Interfund Transfer In	3,552,636	0	1,530,258	(2,022,378)
Interfund Transfer Out	321,430	65,396	321,430	0
Contributions	(2,360,375)	0	(2,119,759)	240,616
TOTAL OTHER FINANCING SOURCES/USES	<u>870,831</u>	<u>(65,396)</u>	<u>(910,931)</u>	<u>(1,781,762)</u>
E) NET INCREASE (DECREASE) IN FUND BALANCE				
	(288,836)	1,176,848	(1,522,489)	(1,233,653)

**NEWARK UNIFIED SCHOOL DISTRICT
GENERAL FUND WITHOUT SPECIAL EDUCATION AND CATEGORICAL PROGRAMS
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2009/10 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
F) BEGINNING FUND BALANCE	2,953,312		2,953,312	0
G) ENDING FUND BALANCE	2,664,476		1,430,823	(1,233,653)
H) COMPONENTS OF ENDING FUND BALANCE				
a) Reserve for:				
Revolving Cash	25,000		25,000	0
Stores Inventory/Prepayment	101,154		101,154	0
b) Designated Amounts for:				
Economic Uncertainties	1,819,819		586,166	(1,233,653)
Other Designations				
Deferred Maintenance State Match 08/09	247,158		247,158	0
BTSA-State Cluster Consultant 09/10	224,187		224,187	0
Deferred Maintenance State Match 09/10	247,158		247,158	0
c) Undesignated Amount	0		0	0

GENERAL FUND

SPECIAL EDUCATION

**NEWARK UNIFIED SCHOOL DISTRICT
SUMMARY OF SPECIAL EDUCATION PROGRAMS
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2009/10 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
A) REVENUES				
Revenue Limit Sources	1,137,349	(531)	1,129,475	(7,874)
Federal Revenues	2,519,541	270,827	2,200,793	(318,748)
Other State Revenues	395,313	215,719	395,286	(27)
Local Revenues	3,140,182	1,343,209	3,118,496	(21,686)
TOTAL REVENUES	<u>7,192,385</u>	<u>1,829,223</u>	<u>6,844,050</u>	<u>(348,335)</u>
B) EXPENDITURES				
Certificated Salaries	3,844,331	1,969,165	3,907,443	63,112
Classified Salaries	1,507,791	777,251	1,508,852	1,061
Employee Benefits	1,319,268	651,845	1,329,614	10,346
Books and Supplies	294,777	134,080	662,205	367,428
Services and Operating Expenses	2,136,452	312,488	1,130,794	(1,005,658)
Capital Outlay	0	0	0	0
Other Outgo	4,195	2,097	4,195	0
Direct Support/Indirect Costs	445,946	4,153	413,923	(32,023)
TOTAL EXPENDITURES	<u>9,552,760</u>	<u>3,851,079</u>	<u>8,957,026</u>	<u>(595,734)</u>
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES				
	(2,360,375)	(2,021,856)	(2,112,976)	247,399
D) OTHER FINANCING SOURCES/USES				
Interfund Transfer In	0	0	0	0
Interfund Transfer Out	0	0	0	0
Contributions	2,360,375	0	2,112,976	(247,399)
TOTAL OTHER FINANCING SOURCES/USES	<u>2,360,375</u>	<u>0</u>	<u>2,112,976</u>	<u>(247,399)</u>
E) NET INCREASE (DECREASE) IN FUND BALANCE				
	0	(2,021,856)	0	0
F) BEGINNING FUND BALANCE				
	0		0	0
G) ENDING FUND BALANCE				
	0		0	0

**NEWARK UNIFIED SCHOOL DISTRICT
DETAILS OF SPECIAL EDUCATION REVENUES
2009/10 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
A) REVENUE LIMIT SOURCES				
Revenue Limit Transfer	930,278	0	919,118	(11,160)
Property Tax Transfer	207,071	(531)	210,357	3,286
TOTAL REVENUE LIMIT SOURCES	1,137,349	(531)	1,129,475	(7,874)
B) FEDERAL REVENUES				
Basic Local Assistance Entitlement	1,049,342	0	1,042,999	(6,343)
Special Ed: IDEA BasIS		0	20,065	20,065
Special Ed: ARRA Basic Local Assistance	1,199,148	239,871	884,053	(315,095)
Special Ed: ARRA SELocPriv		0	20,832	20,832
Preschool Grant	45,750	0	43,988	(1,762)
Special Ed: ARRA Preschool Grant	54,058	10,812	49,380	(4,678)
Preschool Local Entitlement	70,238	0	70,238	0
Special Ed: ARRA Preschool Local Entitlement	100,724	20,145	68,957	(31,767)
Preschool Staff Development	281	0	281	0
TOTAL FEDERAL REVENUES	2,519,541	270,827	2,200,793	(318,748)
C) STATE REVENUES				
Special Education: Mental Health	35,701	35,701	35,701	0
Workability	30,825	0	30,825	0
Low Incidence	1,193	0	1,206	13
Local Staff Development	2,786	1,373	2,746	(40)
Transportation: Home to School	90,172	49,597	90,172	0
Transportation: Special Education	234,636	129,048	234,636	0
TOTAL STATE REVENUES	395,313	215,719	395,286	(27)
D) LOCAL REVENUES				
Special Education Apportionment	3,103,197	1,343,209	3,081,511	(21,686)
Miscellaneous Local Donation-SELPA Administration	36,985	0	36,985	0
TOTAL LOCAL REVENUES	3,140,182	1,343,209	3,118,496	(21,686)
TOTAL SPECIAL EDUCATION PROGRAM REVENUES	7,192,385	1,829,223	6,844,050	(348,335)

GENERAL FUND

CATEGORICAL PROGRAMS

**NEWARK UNIFIED SCHOOL DISTRICT
SUMMARY OF CATEGORICAL PROGRAMS
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2009/10 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
A) REVENUES				
Revenue Limit Sources	0	0	0	0
Federal Revenues	2,627,324	1,365,130	2,680,037	52,713
Other State Revenues	1,596,219	968,641	1,617,297	21,078
Local Revenues	637,763	234,313	652,954	15,191
TOTAL REVENUES	<u>4,861,306</u>	<u>2,568,083</u>	<u>4,950,288</u>	<u>88,982</u>
B) EXPENDITURES				
Certificated Salaries	3,083,517	850,653	3,167,588	84,071
Classified Salaries	458,802	187,733	470,811	12,009
Employee Benefits	492,419	163,971	561,290	68,871
Books and Supplies	3,356,556	161,882	2,316,699	(1,039,857)
Services and Operating Expenses	428,192	111,310	479,221	51,029
Capital Outlay	0	0	0	0
Other Outgo	4,815	321	4,964	149
Direct Support/Indirect Costs	323,945	17,232	276,857	(47,088)
TOTAL EXPENDITURES	<u>8,148,246</u>	<u>1,493,101</u>	<u>7,277,430</u>	<u>(870,816)</u>
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES				
	(3,286,940)	1,074,982	(2,327,142)	959,798
D) OTHER FINANCING SOURCES/USES				
Interfund Transfer In	0	0	0	0
Interfund Transfer Out	0	0	0	0
Contributions	0	0	6,783	6,783
TOTAL OTHER FINANCING SOURCES/USES	<u>0</u>	<u>0</u>	<u>6,783</u>	<u>6,783</u>
E) NET INCREASE (DECREASE) IN FUND BALANCE				
	(3,286,940)	1,074,982	(2,320,359)	966,581
F) BEGINNING FUND BALANCE				
	3,286,940		3,286,940	0
G) ENDING FUND BALANCE				
	0		966,581	966,581
H) COMPONENTS OF ENDING FUND BALANCE				
a) Reserve for:				
Revolving Cash/Stores	0		0	0
b) Designated Amounts	0		966,581	966,581
c) Undesignated Amount	0		0	0

**NEWARK UNIFIED SCHOOL DISTRICT
DETAILS OF CATEGORICAL PROGRAM REVENUES
2009/10 SECOND INTERIM REPORT**

	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Increase/ (Decrease)
A) FEDERAL REVENUES				
Title I: Basic Grants Low Income	1,184,566	707,758	1,224,258	39,692
ARRA Title I, Part A, Basic Grants Low Income	472,708	212,719	472,708	0
ARRA State Fiscal Stabilization Fund	0	0	0	0
Vocational Programs (Carl Perkins Act)	42,848	0	42,848	0
Title IV: Drug Free Schools	23,982	9,081	27,412	3,430
Title II: Part A Teacher Quality	331,003	109,093	335,506	4,503
Title II: Part A Principal Training	4,542	0	4,542	0
Title II: Part D Enhancing Education Through Technology	6,396	0	6,396	0
Title II: Part D Enhancing Education Through Technology, Competitive Grant	194,978	132,788	194,978	0
Title III: Immigrant Education Program	45,917	15,993	15,992	(29,925)
Title III: Limited English Proficiency	290,558	131,718	309,418	18,860
Medi-Cal Billing Option	29,826	45,979	45,979	16,153
Other Federal Revenue	0	0	0	0
TOTAL FEDERAL REVENUES	2,627,324	1,365,130	2,680,037	52,713
B) STATE REVENUES				
After School Learning & Safe Neighborhood (NEST)	300,150	204,850	300,150	0
English Language Acquisition Program (ELAP)	60,576	60,576	60,576	0
Lottery: Instructional Materials	101,270	11,318	99,395	(1,875)
Tobacco-Use Prevention Education Grade 4-8 (TUPE 4-8)	5,965	5,966	5,966	1
Economic Impact Aid (EIA) - LEP	1,053,855	646,089	1,076,807	22,952
Partnership Academies Program	74,403	39,843	74,403	0
TOTAL STATE REVENUES	1,596,219	968,641	1,617,297	21,078
C) LOCAL REVENUES				
BTSA Local	20,093	27,701	27,701	7,608
BTSA Induction Consultant	75,505	78,385	78,685	3,180
Career and Counseling Center	31,979	0	31,979	0
Newark Education Foundation - Music Donation	40,000	40,000	40,000	0
Educator-on-Loan	189,422	0	188,911	(511)
Library Donation/Fundraising	1,482	2,506	2,506	1,024
Kaiser Community Benefit Strategic Grant	1,140	1,141	1,140	0
Educational Technology K-12 Voucher (Microsoft Settlement)	108,865	0	108,865	0
Kaiser Initiative Grant	4,804	4,804	4,804	0
Puente Program	40,000	0	40,000	0
Bay Science	49,711	1,125	49,711	0
Miscellaneous Local Donation	74,762	78,651	78,652	3,890
TOTAL LOCAL REVENUES	637,763	234,313	652,954	15,191
TOTAL CATEGORICAL PROGRAM REVENUES	4,861,306	2,568,083	4,950,288	88,982

GENERAL FUND

MULTI-YEAR PROJECTIONS

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

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

REVENUES:

- a) Enrollment for 2009/10 has decreased from a projected 7,138 to 6,920 as per preliminary CSIS count. This is a decrease of 218 students. The district is also projecting a decline in enrollment in 2010/11 and 2011/12. Projected enrollment for 2010/11 and 2011/12 are 6,786 and 6,646 respectively.
- b) Average Daily Attendance (ADA) is currently projected at 6,599. This is equivalent to 95.37% attendance rate. Due to declining enrollment, the state allows districts to utilize prior year ADA for calculating Revenue Limit income. The district's Revenue Limit ADA is 6,843. The Base Revenue Limit per ADA for 2009/10 is \$6,386.91.
- c) Revenue Limit income for 2010/11 and 2011/12 is based on a projected Average Daily Attendance (ADA) of 6,599 and 6,472 respectively. This is equivalent to an attendance rate of 95.37%, which is based on the average of the last five years.
- d) The statutory COLA for 2009/10 is 4.25% with Revenue Limit Deficit of 18.355%.
- e) The Projected Statutory COLA is -0.38% for 2010/11 and 1.80% for 2011/12, with Revenue Limit Deficit of 18.355% for both 2010/11 and 2011/12.
- f) The Revenue Limit income is projected with a one-time reduction of \$252 per ADA in 2009/10 and an ongoing reduction of \$201 per ADA effective 2010/11.
- g) Federal Categorical Program revenues are projected without COLA for the 2 succeeding years. The net decrease in Federal Categorical Program in 2010/11 is due to deferred revenue i.e. Title I, One-Time American Recovery and Reinvestment Act (ARRA) funds for Title I and Special Education, Title II Enhancing Education Through Technology-Competitive Grant and Title III Limited English Proficiency.
- h) Majority of State Categorical Program revenues are projected with COLA of -0.38% in 2010/11 and 1.80% in 2011/12.
- i) Special Education (Hughes Bill) Mandated Cost Claim Settlement is projected in the amount of \$101,143 in 2011/12. This amount is projected to be received through 2016/17.
- j) Special Education funding under AB602 is also projected with a COLA of -0.38% in 2010/11 and 1.80% in 2011/12.
- k) Federal, State and Local Revenues have been decreased by deferred revenue and one-time revenues in 2010/11.
- l) Miscellaneous local revenues are projected to decrease due to the current economic condition and projected to be stable for the succeeding years.
- m) The Board of Education approved Resolution No. 1774 at the February 3, 2009 Board Meeting for designating available fund balance from other funds to be available for transfer, if needed, in support of Fund 01 – General Fund Ending Fund Balance and statutory Reserves for Economic Uncertainty.

