



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

V.3

2011-2012

3rd Interim Financial Report

Wednesday, May 23, 2012

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- Restricted General Fund Overview
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 - General Fund Assumptions
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EXECUTIVE SUMMARY



- The District is projected to meet its required 3% reserve for economic uncertainty as board policy stipulates.
- Staff is recommending submittal of the Third Interim Financial Report to the ACOE as a “Qualified” certification due to incomplete audits and unresolved prior audit findings.
- The District is projected to have a positive Unrestricted Ending Fund Balance of \$34M down from \$39M at Second Interim, a loss of \$5 Million.

- The General Fund Projected Unrestricted Revenues have increased by \$158,000, primarily due to an increase of \$142,000 in Unemployment Insurance Revenue associated with the Revenue Limit.
- Expenditures increased by \$315,000 primarily related to the increase in the unemployment cost rate and PERS reduction costs.
- Other Outgo increased by \$540,000 due to the write down of a prior year receivable.
- Contributions increased by \$7.0M primarily related to the decrease of contributions to restricted routine maintenance of \$1.3M and an increase in contributions to special education programs of \$7.9M. Special Education related contributions increased due to:
 - Increase in contracted transportation costs of \$2.2M
 - Overstated Special Education State revenues of \$5.7M. The reduction of state revenues results in an increase in the Special Education contribution

UNRESTRICTED GENERAL FUND OVERVIEW



UNRESTRICTED GENERAL FUND OVERVIEW

ESTIMATE FOR 2011-2012

REVENUES AND EXPENSES

Unrestricted General Fund		2011-12 3rd Interim	2011-12 2nd Interim	Diff	
Revenue Limit (\$ for Student Attendance)		\$ 182,579,657	\$ 182,436,920	\$ 142,737	1
Other Revenue		90,116,320	90,100,865	15,455	2
Transfer-In & Sources		5,387,268	5,387,268	-	
Total Revenues & Sources	a	278,083,246	277,925,054	158,192	
Salaries,Supplies,Services & Equipment		228,019,839	227,703,354	316,485	3
Other Outgo (Pass Throughs / Debt Service)		10,307,998	9,768,388	539,610	4
Indirect Cost (Expense Offset)		(4,986,333)	(4,886,535)	(99,798)	5
Contributions & Transfers Out		40,045,818	33,064,931	6,980,887	6
Total Expenses & Uses	b	273,387,322	265,650,138	7,737,184	
Change in Fund Balance	a-b=c	4,695,924	12,274,915	(7,578,992)	
Beginning Fund Balance	d	27,771,316	27,771,316	-	
Adjustments		1,191,345	(1,314,192)	2,505,537	7
Adjusted Beginning Balance		28,962,661	26,457,124	2,505,537	
Ending Fund Balance	c+d=e	\$ 33,658,584	\$ 38,732,039	\$ (5,073,455)	

See explanations on next page

UNRESTRICTED GENERAL FUND OVERVIEW

EXPLANATION OF MAJOR FLUCTUATIONS

Explanation of Fluctuations - Revenues & Sources

1 Revenue Limit - Increase from 2nd Interim 2011-12

Increase in Unemployment Insurance Revenue Associated with the Revenue Limit	\$	141,941
Other -Net		796

Total Revenue Limit Increase from 2nd Interim 2011-12	\$	142,737
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2 Other Revenue - Increase from 2nd Interim 2011-12

Increase in Tier 3 Flex Revenue	\$	11,342
Other -Net		4,113

Total Other Revenue Increase from 2nd Interim 2011-12	\$	15,455
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TOTAL REVENUES & SOURCES INCREASE FROM 2ND INTERIM 2011-12	\$	158,192
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UNRESTRICTED GENERAL FUND OVERVIEW

EXPLANATION OF MAJOR FLUCTUATIONS

Explanation of Fluctuations - Expenses & Uses		
3	Salaries,Supplies,Services & Equipment	
	K-12 School site budget Increase from 2nd Interim 2011-12	
	Additional Allocations to Remaining Secondary Schools	\$ 1,586
	Total K-12 School site budget Increase from 2nd Interim 2011-12	1,586
	Central site Increase from 2nd Interim 2011-12	
	Human Resources - Additional Measure G / Teacher Retention allocated from Districtwide Site 999	\$ 26,604
	Other - net	11,867
	Total Central site increase from 2nd Interim 2011-12	38,471
	District Wide Budget Increase from 2nd Interim 2011-12 (Sites 998 & 999)	
	Increase in Unemployment Insurance Cost	\$ 172,857
	Increase in PERS Reduction Expense	141,700
	Decrease in Measure G - Primarily Art (Amount allocated to sites during the year. Initially to be bgted in site 998)	(1,617)
	Other - net	(11,024)
	Decrease Measure G / Teacher Retention - allocated to HR & Curric Depts - 999	(26,604)
	Total District Wide Budget Increase from 2nd Interim 2011-12 (Sites 998 & 999)	275,312
	Total Salaries,Supplies,Services & Equipment Increase From 2nd Interim 2011-12	\$ 315,369
4	Other Outgo (Pass Throughs / Debt Service):	
	Write-off of Overstated Prior Yr. Receivable	\$ 539,610
	Total Other Outgo (Pass Throughs / Debt Service) Increase from 2nd Interim 2011-12	\$ 539,610
5	Indirect Cost (Expense Offset):	
	Interpgm Indirect is higher	\$ (99,798)
	Total Indirect Cost Increase (Exps Offset) From 2nd Interim 2011-12	\$ (99,798)
6	Contributions & Transfers Out:	
	Increase in Spec Ed Pgm Contribution due to reduction in overstated state revenues	\$ 5,746,186
	Increase in Spec Ed Transportation Contribution due to Increase in Contracted Transportation Costs	2,277,128
	Increase in Home to School Transportation Contribution	247,574
	Decrease in RRMA (Buildings & Grounds) Contribution. Costs reallocated to Fund 40.	(1,290,001)
	Total Contributions & Transfers Out Increase From 2nd Interim 2011-12	\$ 6,980,887
	TOTAL EXPENSES & USES Increase from 2nd Interim 2011-12	\$ 7,736,068

UNRESTRICTED GENERAL FUND OVERVIEW

EXPLANATION OF MAJOR FLUCTUATIONS

Explanation of Fluctuations - Beginning Fund Balance

7 Beginning Fund Balance

Prior Yr. adj to the fund balance related to Balance Sheet cleanup items - Overstated Pr Yr. Liabilities \$ 2,505,537

Total Beginning Fund Balance Increase From 2nd Interim \$ 2,505,537

UNRESTRICTED GENERAL FUND OVERVIEW

ENDING FUND BALANCE

Unrestricted General Fund	2011-12 3rd Interim	2011-12 2nd Interim	Diff
Ending Fund Balance	\$ 33,658,584	\$ 38,732,039	\$(5,073,455)
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 13,137,601	\$ 12,876,772	\$ 260,829
Revolving Cash	150,000	150,000	-
Audit Findings & One-time Items	7,500,000	7,500,000	-
Designated for Cash Deferred Pmts from The State	12,870,983	18,205,267	(5,334,284)
Total Ending Fund Balance	\$ 33,658,584	\$ 38,732,039	\$(5,073,455)
<p>Reserve for Econ Uncertainty is the 2% minimum required for OUSD per State Dept. of Ed. Board policy requires 3% thus the reserve for Economic Uncertainty is 3%. The additional 1% is \$4,379,200</p>			

UNRESTRICTED GENERAL FUND OVERVIEW

STRUCTURAL DEFICIT / ONE-TIME ITEMS

Structural Deficit for Unrestricted General Fund - 3rd Interim vs. 2nd Interim 2011-12				
		3rd Interim	2nd Interim	Difference
Excess of revenues over expenses	A	\$ 4,695,924	\$ 12,274,915	\$ (7,578,992)
Less One-Time Unrestr Gen Fund Rev Sources:				
1 Transfer In from Adult Ed to Pay for Early Retirement Program		(2,570,393)	(2,570,393)	-
2 Payment of Early Retirement Program		3,345,367	3,345,367	-
3 State Loan to pay Debt Service for State Loan		(2,094,903)	(2,094,903)	-
4 One-time transfer from R.O.P.		(528,241)	(528,241)	-
5 One-time costs to support enrollment overages at high schools		327,041	327,041	-
6 One-time costs to support certain struggling schools		1,248,000	1,248,000	-
7 Mandated Costs (Recorded on cash basis- only when received)		(570,332)	(570,332)	-
8 Decrease in RRMA (Buildings & Grounds) Contribution. Costs reallocated to Fund 40.		(1,290,001)		(1,290,001)
9 Write-offs		800,000	260,390	539,610
One-Time Unrestricted General Fund Rev/Exps	B	\$ (1,333,462)	\$ (583,071)	\$ (750,391)
Structural (Deficit) / Surplus After Deducted One-Time Items	A+B=C	3,362,462	11,691,844	(8,329,383)
Less Non-Reoccurring Unrestricted General Fund Revenue Sources:				
5 Adult Ed (Tier 3 Flex) Revenues		(11,824,699)	(11,824,699)	-
6 Expenses Related to Adult Ed(Tier 3 Flex) Revenues		3,000,000	3,000,000	-
7 Transfer Out to Adult Ed Fund (Fund 11)		1,322,416	1,322,416	-
8 Deferred Maintenance (Tier 3 Flex) Revenues		(1,552,828)	(1,552,828)	-
9 Reduction to RRMA Facilities Contribution		(1,462,645)	(1,462,645)	-
Non-Reoccurring Unrestr General Fund Revenue Sources	D	\$ (10,517,756)	\$ (10,517,756)	\$ -
Structural (Deficit)/Surplus ONLY If Tier 3 Flex is Eliminated	D+C=E	\$ (7,155,295)	\$ 1,174,088	\$ (8,329,383)

RESTRICTED GENERAL FUND



2011-2012 RESTRICTED GENERAL FUND OVERVIEW

- Restricted expenditures total approximately \$197 million
- \$47.1 million is allocated to schools
- \$149.9 million is allocated centrally. Amount primarily includes:
 - Special Education – \$89.9 million
 - Buildings & Grounds - \$6.6 million
 - Early Retirement Program – \$8.2 million
 - Title I (Sup. Edu. Serv.-SES) – \$4.4 million
 - Professional Development Title I – \$2 million

RESTRICTED GENERAL FUND

OVERVIEW

Restricted General Fund	2011-12 3rd Interim	2011-12 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)	\$ 10,045,676	\$ 10,045,676	\$ (0)
Other Revenue	145,610,245	144,915,164	695,081
Transfer-In & Sources	2,093,782	2,093,782	-
Total Revenues & Sources	157,749,702	157,054,622	695,080
Salaries,Supplies,Services & Equipment	196,967,850	189,395,388	7,572,462
Other outgo (Pass Through / Debt Service)	550,582	451,415	99,167
Indirect Cost	3,477,327	3,377,529	99,798
Contributions & Transfers Out	(36,629,620)	(29,648,733)	(6,980,887)
Total Expenses & Uses	164,366,139	163,575,599	790,540
Change in Fund Balance	(6,616,436)	(6,520,977)	(95,459)
Beginning Fund Balance	10,532,695	10,548,895	(16,200)
Ending Fund Balance	\$ 3,916,259	\$ 4,027,918	\$ (111,659)
FTE's	1,414.4	1,383.6	30.82

Purpose of Fund - Accts for restricted resources in the General Fund such as Special Ed, federal Stimulus funds, Economic Impact Aide funds (EIA), Other Federal funds such as Title I, Title II, Title III & other state, fed & local grants

CASH FLOWS



CASH FLOWS

2011-2012 ANALYSIS

Actual Cash Balance	July 2011 Actual	August 2011 Actual	September 2011 Actual	October 2011 Actual	November 2011 Actual	December 2011 Actual
Beginning Cash	\$ 6,080,718	\$ (5,788,702)	\$ 21,705,671	\$ 50,450,592	\$ 28,233,683	\$ 18,257,570
Total Receipts	1,147,359	7,540,337	49,965,569	9,934,118	21,412,485	57,547,421
Total Disbursements	10,971,578	11,171,148	35,273,983	35,509,975	36,004,165	43,599,375
A/R & A/P	(2,045,201)	31,125,184	14,053,335	3,358,947	4,615,567	376,168
Net Increase / Decrease	(11,869,420)	27,494,373	28,744,921	(22,216,910)	(9,976,113)	14,324,214
Ending Cash	\$ (5,788,702)	\$ 21,705,671	\$ 50,450,592	\$ 28,233,683	\$ 18,257,570	\$ 32,581,784

CASH FLOWS

2011-2012 ANALYSIS

Actual Cash Balance	January 2012 Actual	February 2012 Actual	March 2012 Actual	April 2012 Actual	May 2012 Projected	June 2012 Projected
Beginning Cash	32,581,784	70,559,150	48,408,782	31,557,445	29,670,936	46,452,911
Total Receipts	68,228,420	10,375,799	18,749,471	59,272,512	55,583,813	17,915,262
Total Disbursements	35,784,416	36,340,435	35,852,217	59,216,745	44,414,474	61,804,190
A/R & A/P	5,533,362	3,814,268	251,409	(1,942,277)	5,612,637	-
Net Increase / Decrease	37,977,366	(22,150,368)	(16,851,336)	(1,886,510)	16,781,976	(43,888,929)
Ending Cash	\$ 70,559,150	\$ 48,408,782	\$ 31,557,445	\$ 29,670,936	\$ 46,452,911	\$ 2,563,983

CASH FLOWS ANALYSIS

- The cash flow as of 3rd Interim is reflecting a **positive** cash balance of \$2.5M after temporary borrowing of \$45M.
- In order to ensure there is sufficient cash to meet financial obligations, staff will continue to closely monitor and manage cash.

THANK YOU
ANY QUESTIONS?



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UNRESTRICTED GENERAL FUND ASSUMPTIONS

	2011-12 3rd Interim	2011-12 2nd Interim	Diff
Rev for Student Attendance (Rev Limit)			
Rev / ADA	\$ 5,160	\$ 5,160	\$ -
Avg Daily Attendance (ADA)	36,024	36,024	-
Other State Revenue			
K-3 Class Size Reduction (CSR)	\$ 11,502,272	\$ 11,502,272	\$ -
Other State-Mainly Tier 3 Flex (Excluding Adult Ed Flex)	\$ 29,364,179	\$ 29,352,837	\$ 11,342
Adult Ed Flex	\$ 11,824,699	\$ 11,824,699	\$ -
Lottery	\$ 4,892,986	\$ 4,892,986	\$ -
Mandated Cost Reimbursement	\$ 570,332	\$ 570,332	\$ -
Charter Pass Through	\$ 3,360,301	\$ 3,360,301	\$ -
Local			
Measure G Parcel Tax	\$ 20,706,214	\$ 20,706,214	\$ -
Interagency	\$ 522,278	\$ 522,278	\$ -
Transfer from ROP	\$ 528,241	\$ 528,241	\$ -
E-Rate Reimbursement	\$ 3,730,634	\$ 3,730,634	\$ -
Lease and Rental Income	\$ 927,519	\$ 927,519	\$ -
Interest Income	\$ 156,752	\$ 156,752	\$ -
Transfer In			
State Loan Draw down from Fund 17	\$ 2,094,903	\$ 2,094,903	\$ -
Adult Education (Tier 3 Flex)	\$ 2,570,393	\$ 2,570,393	\$ -
Self Insur Fund (Fund 67) to cover Prop & Legal	\$ 457,905	\$ 457,905	\$ -

UNRESTRICTED GENERAL FUND ASSUMPTIONS

2 OF 2

Other Outgo						
Charter Transfers	\$	3,360,301	\$	3,360,301	\$	-
Debt Service (State Loan)	\$	5,985,477	\$	5,985,477	\$	-
Other Outgo (Write-offs)	\$	800,000	\$	260,390	\$	539,610
Transfers Out						
Adult Ed Transfer	\$	1,322,416	\$	1,322,416	\$	-
Net Adult Ed Maintained in the General Fund	\$	10,502,283	\$	10,502,283	\$	-
Contributions						
Special Ed Program	\$	(24,128,796)	\$	(18,382,610)	\$	(5,746,186)
Special Ed Transportation	\$	(7,219,432)	\$	(4,694,730)	\$	(2,524,702)
RRMA (Bldgs & Grounds)	\$	(7,225,267)	\$	(8,515,268)	\$	1,290,001
Expenses						
School Site Bgts	\$	160,182,086	\$	160,180,500	\$	1,586
Bgtd Centrally for Schools (Site 998)	\$	8,137,162	\$	8,138,779	\$	(1,617)
Net Schools Related Budgets	\$	168,319,248	\$	168,319,279	\$	(31)
Central Bgts	\$	47,448,738	\$	47,410,267	\$	38,471
Indirect Cost (Central Bgt offset)	\$	(4,986,333)	\$	(4,886,535)	\$	(99,798)
Net Central Bgts	\$	42,462,405	\$	42,523,732	\$	(61,327)
District Wide Bgts (Site 999)	\$	12,251,852	\$	11,974,924	\$	276,929
Health Benefits increase		10%		10%		0.0%
Pmt for Early Retirement						
Federal Jobs Bill	\$	7,095,923	\$	7,095,923	\$	-
Adult Ed Beginning Balance (Flex- TIER 3)	\$	2,570,393	\$	2,570,393	\$	-
Designated General Fund Fund Balance	\$	774,974	\$	774,974	\$	-
Total Cost of Early Retirement	\$	10,441,290	\$	10,441,290	\$	-

APPENDIX: UNRESTRICTED GENERAL FUND OVERVIEW ELEMENTARY SCHOOL BUDGETS EXCLUDING UTILITIES AND CUSTODIAL

PAGE 1 OF 3

Third Interim 2011-12 Unrestricted General Fund - Sorted by Ascending Available Balance						
Elementary Schools						
Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
125	NEW HIGHLAND ACADEMY	1,234,754	256,450	1,093,553	(115,249)	-9.33%
123	FUTURES ELEMENTARY	1,298,934	336,240	1,082,531	(119,837)	-9.23%
174	MARSHALL	790,641	164,791	694,903	(69,052)	-8.73%
115	EMERSON	1,080,613	253,056	918,859	(91,302)	-8.45%
146	PIEDMONT AVENUE	1,452,686	309,070	1,233,718	(90,102)	-6.20%
129	LAFAYETTE	1,080,711	207,790	920,171	(47,250)	-4.37%
127	HILLCREST	1,400,671	295,464	1,156,628	(51,421)	-3.67%
168	CARL MUNCK	1,415,504	276,062	1,173,579	(34,136)	-2.41%
107	EAST OAKLAND PRIDE	1,891,582	366,416	1,563,065	(37,898)	-2.00%
101	ALLENDALE	1,625,921	311,006	1,343,405	(28,489)	-1.75%
145	PERALTA	1,275,362	262,130	1,035,574	(22,342)	-1.75%
113	LEARNING WITHOUT LIMITS	1,466,032	318,364	1,173,075	(25,407)	-1.73%
177	ESPERANZA ACADEMY	1,360,377	270,499	1,112,471	(22,593)	-1.66%
181	ENCOMPASS	1,033,410	217,466	830,483	(14,539)	-1.41%
133	LINCOLN	2,765,027	535,126	2,265,471	(35,570)	-1.29%
165	ACORN WOODLAND K-5	917,008	181,057	746,529	(10,578)	-1.15%
102	BELLA VISTA	2,061,302	388,088	1,696,874	(23,660)	-1.15%
118	GARFIELD	2,181,831	416,137	1,789,363	(23,668)	-1.08%
139	MAXWELL PARK	1,024,958	206,335	828,858	(10,236)	-1.00%
191	SANKOFA ACADEMY	775,207	172,726	610,080	(7,599)	-0.98%
117	FRUITVALE	1,698,123	333,150	1,377,353	(12,379)	-0.73%
178	BRIDGES ACADEMY @ MELROSE	1,636,387	321,166	1,327,147	(11,927)	-0.73%

APPENDIX: UNRESTRICTED GENERAL FUND OVERVIEW ELEMENTARY SCHOOL BUDGETS EXCLUDING UTILITIES AND CUSTODIAL

PAGE 2 OF 3

Third Interim 2011-12 Unrestricted General Fund - Sorted by Ascending Available Balance

Elementary Schools

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
183	PLACE @ PRESCOTT	923,057	210,037	718,131	(5,111)	-0.55%
149	COMMUNITY UNITED ELEMENTARY	1,457,875	294,977	1,170,568	(7,670)	-0.53%
148	REDWOOD HEIGHTS	1,349,363	264,077	1,091,846	(6,560)	-0.49%
142	JOAQUIN MILLER	1,539,459	296,777	1,248,875	(6,193)	-0.40%
112	GREENLEAF ELEMENTARY	1,680,669	329,116	1,357,898	(6,345)	-0.38%
136	HORACE MANN	1,331,171	255,972	1,079,485	(4,286)	-0.32%
130	LAKEVIEW	1,248,443	239,056	1,012,867	(3,480)	-0.28%
170	HOOVER	1,279,165	247,124	1,035,308	(3,267)	-0.26%
172	FRED T KOREMATSU DISCOVERY AC	1,451,639	283,923	1,170,305	(2,589)	-0.18%
119	GLENVIEW	1,832,673	351,712	1,477,963	2,998	0.16%
192	RISE	1,341,447	284,895	1,052,731	3,822	0.28%
185	ASCEND	1,693,233	362,853	1,323,976	6,404	0.38%
114	GLOBAL FAMILY SCHOOL	1,381,242	282,522	1,092,634	6,086	0.44%
111	CROCKER HIGHLANDS	1,568,305	328,845	1,231,047	8,413	0.54%
171	KAISER	1,149,638	226,432	916,304	6,901	0.60%
151	SEQUOIA	1,526,999	311,507	1,206,213	9,278	0.61%
131	LAUREL	2,031,193	397,255	1,620,604	13,334	0.66%
143	MONTCLAIR	1,819,086	379,856	1,427,049	12,181	0.67%

APPENDIX: UNRESTRICTED GENERAL FUND OVERVIEW ELEMENTARY SCHOOL BUDGETS EXCLUDING UTILITIES AND CUSTODIAL

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Third Interim 2011-12 Unrestricted General Fund - Sorted by Ascending Available Balance						
Elementary Schools						
Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
106	CHABOT	2,204,437	433,880	1,755,087	15,470	0.70%
144	PARKER	826,536	173,348	647,003	6,186	0.75%
108	CLEVELAND	1,466,276	293,774	1,159,463	13,039	0.89%
154	SOBRANTE PARK	985,527	179,737	796,544	9,246	0.94%
193	REACH ACADEMY	1,177,445	255,469	908,971	13,006	1.10%
138	MARKHAM	1,435,837	261,734	1,157,018	17,086	1.19%
186	INTERNATIONAL COMMUNITY SCHOOL	1,303,879	309,804	977,916	16,160	1.24%
175	MANZANITA SEED	1,088,519	241,932	830,924	15,663	1.44%
179	MANZANITA COMMUNITY SCHOOL	1,193,418	230,527	944,494	18,398	1.54%
157	THORNHILL	1,514,278	306,833	1,180,941	26,504	1.75%
105	BURCKHALTER	726,227	125,937	586,989	13,300	1.83%
150	SANTA FE	898,540	178,819	702,580	17,141	1.91%
122	GRASS VALLEY	1,075,080	250,017	803,563	21,500	2.00%
190	THINK COLLEGE NOW	1,136,664	262,029	845,999	28,636	2.52%
132	LAZEAR	1,089,395	230,461	831,451	27,483	2.52%
103	BROOKFIELD	1,337,273	249,738	1,052,153	35,382	2.65%
116	FRANKLIN	3,035,541	594,384	2,353,529	87,628	2.89%
182	MARTIN LUTHER KING JR. K-3	925,923	198,410	697,796	29,716	3.21%
166	HOWARD	839,240	164,162	645,972	29,106	3.47%
121	LA ESCUELITA	1,232,141	266,946	847,203	117,992	9.58%
		\$ 83,563,876	\$ 16,953,464	\$ 66,933,088	\$ (322,676)	-0.4%

APPENDIX: UNRESTRICTED GENERAL FUND OVERVIEW

MIDDLE SCHOOL BUDGETS EXCLUDING UTILITIES AND CUSTODIAL

Third Interim 2011-12 Unrestricted General Fund - Sorted by Ascending Available Balance

Middle Schools

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
226	ROOTS INTERNATIONAL ACADEMY	1,191,161	336,438	962,272	(107,549)	-9.03%
211	MONTERA MIDDLE	3,042,913	615,693	2,559,257	(132,038)	-4.34%
232	COLISEUM COLLEGE PREP ACADEMY	1,453,746	304,571	1,196,715	(47,541)	-3.27%
213	WESTLAKE MIDDLE	2,069,802	398,359	1,722,099	(50,655)	-2.45%
215	MADISON MIDDLE	1,070,929	203,667	887,621	(20,359)	-1.90%
235	MELROSE LEADERSHIP ACAD	1,123,358	251,532	884,404	(12,578)	-1.12%
208	ALTERNATIVE LEARNING COMMUNITY	524,230	150,964	377,735	(4,469)	-0.85%
236	URBAN PROMISE ACADEMY	1,091,423	211,168	886,647	(6,391)	-0.59%
221	ELMHURST COMMUNITY PREP	1,176,857	253,614	929,791	(6,548)	-0.56%
206	BRET HARTE MIDDLE	2,281,571	440,535	1,849,177	(8,142)	-0.36%
212	ROOSEVELT MIDDLE	2,174,455	427,336	1,753,319	(6,199)	-0.29%
201	CLAREMONT MIDDLE	1,504,368	286,021	1,212,137	6,210	0.41%
204	WEST OAKLAND MIDDLE	840,165	165,883	666,741	7,542	0.90%
210	EDNA BREWER MIDDLE	2,536,821	472,513	2,034,612	29,696	1.17%
228	UNITED FOR SUCCESS ACADEMY	1,352,726	271,410	1,064,716	16,600	1.23%
203	FRICK MIDDLE	1,371,339	290,351	1,049,353	31,636	2.31%
224	ALLIANCE ACADEMY	1,198,672	240,625	912,219	45,827	3.82%
		\$ 26,004,537	\$ 5,320,681	\$ 20,948,814	\$ (264,959)	-1.0%

APPENDIX: UNRESTRICTED GENERAL FUND OVERVIEW

HIGH SCHOOLS EXCLUDING UTILITIES AND CUSTODIAL

Third Interim 2011-12 Unrestricted General Fund - Sorted by Ascending Available Balance						
High Schools						
Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
346	BUSINESS INFORMATION TECH HI	751,986	179,526	687,771	(115,311)	-15.33%
343	COLLEGE PREP MEDIA	803,420	165,884	739,062	(101,526)	-12.64%
347	LEADERSHIP PREPARATORY HI SCH	590,414	125,000	533,310	(67,896)	-11.50%
338	METWEST	668,170	137,849	589,751	(59,430)	-8.89%
333	COMMUNITY DAY	642,687	160,570	535,350	(53,233)	-8.28%
309	BUNCHE ACADEMY	938,146	187,112	818,771	(67,737)	-7.22%
355	ADVANCEDPATH ACADEMY	385,184	61,058	348,306	(24,179)	-6.28%
348	E.OAK.SCH. OF THE ARTS HLSCH.	1,051,833	253,236	842,918	(44,321)	-4.21%
306	SKYLINE HIGH SCHOOL	5,771,040	1,084,113	4,820,211	(133,284)	-2.31%
305	OAKLAND TECH HIGH SCHOOL	5,829,216	1,148,302	4,778,844	(97,930)	-1.68%
351	MCCLYMONDS	916,603	208,943	718,838	(11,178)	-1.22%
342	MANDELA HIGH	924,197	159,619	770,533	(5,955)	-0.64%
339	ARCHITECTURE ACAD & COLL PREP	1,145,254	224,306	925,346	(4,398)	-0.38%
335	LIFE ACADEMY	867,025	161,614	706,063	(652)	-0.08%
311	GATEWAY TO COLLEGE	429,837	-	429,837	(0)	0.00%
313	STREET ACADEMY	560,797	140,197	420,600	0	0.00%
353	OAKLAND INTERNATIONAL HIGH SCH	955,455	196,169	758,991	295	0.03%
304	OAKLAND HIGH SCHOOL	5,387,544	1,002,955	4,361,248	23,341	0.43%
330	INDEPENDENT STUDY 9-12	664,835	141,804	515,777	7,254	1.09%
310	DEWEY HIGH SCHOOL	1,285,382	240,217	1,001,951	43,213	3.36%
314	FAR WEST HIGH SCHOOL	684,164	128,638	530,595	24,931	3.64%
352	RUDSDALE CONTINUATION	770,343	123,037	617,598	29,708	3.86%
		\$ 32,023,532	\$ 6,230,149	\$ 26,451,671	\$ (658,288)	-2.1%

APPENDIX: RESTRICTED GENERAL FUND OVERVIEW

ELEMENTARY SCHOOL BUDGETS EXCLUDING UTILITIES AND CUSTODIAL

PAGE 1 OF 3

Third Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance						
Elementary Schools						
Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
129	LAFAYETTE	511,740	109,707	420,653	(18,620)	-3.64%
146	PIEDMONT AVENUE	292,517	101,866	198,426	(7,774)	-2.66%
130	LAKEVIEW	276,118	59,875	221,472	(5,228)	-1.89%
131	LAUREL	427,124	88,796	345,711	(7,382)	-1.73%
182	MARTIN LUTHER KING JR. K-3	455,850	128,440	328,400	(989)	-0.22%
111	CROCKER HIGHLANDS	53,314	19,047	34,248	20	0.04%
138	MARKHAM	659,174	126,384	528,719	4,071	0.62%
151	SEQUOIA	258,865	61,083	195,739	2,043	0.79%
143	MONTCLAIR	4,773	1,895	2,827	51	1.06%
133	LINCOLN	653,387	196,907	449,334	7,146	1.09%
175	MANZANITA SEED	273,137	85,757	183,753	3,627	1.33%
145	PERALTA	194,242	61,409	129,781	3,052	1.57%
191	SANKOFA ACADEMY	228,533	95,202	129,110	4,221	1.85%
105	BURCKHALTER	190,745	49,737	137,456	3,552	1.86%
179	MANZANITA COMMUNITY SCHOOL	559,402	153,075	392,651	13,675	2.44%
121	LA ESCUELITA	296,220	71,693	216,974	7,553	2.55%
172	FRED T KOREMATSU DISCOVERY ACADEMY	397,472	97,717	288,727	11,028	2.77%
118	GARFIELD	1,123,218	229,350	862,032	31,836	2.83%
119	GLENVIEW	274,065	139,196	126,879	7,990	2.92%
150	SANTA FE	388,479	95,990	280,501	11,989	3.09%
190	THINK COLLEGE NOW	331,389	134,247	184,809	12,333	3.72%
116	FRANKLIN	763,623	214,584	519,647	29,391	3.85%

APPENDIX: RESTRICTED GENERAL FUND OVERVIEW

ELEMENTARY SCHOOL BUDGETS EXCLUDING UTILITIES AND CUSTODIAL

PAGE 2 OF 3

Third Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance						
Elementary Schools						
Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
177	ESPERANZA ACADEMY	635,356	129,120	478,193	28,042	4.41%
115	EMERSON	262,503	61,215	189,144	12,144	4.63%
102	BELLA VISTA	486,952	141,781	321,494	23,678	4.86%
123	FUTURES ELEMENTARY	331,902	165,615	149,120	17,167	5.17%
178	BRIDGES ACADEMY @ MELROSE	713,739	198,112	477,587	38,040	5.33%
170	HOOVER	545,355	145,893	369,179	30,283	5.55%
165	ACORN WOODLAND K-5	555,282	181,346	342,416	31,520	5.68%
149	COMMUNITY UNITED	401,528	102,173	276,049	23,306	5.80%
106	CHABOT	213,180	38,687	161,181	13,312	6.24%
185	ASCEND	623,964	132,103	452,471	39,390	6.31%
136	HORACE MANN	593,354	126,803	427,126	39,425	6.64%
103	BROOKFIELD	627,262	121,185	464,038	42,039	6.70%
193	REACH ACADEMY	314,039	89,940	202,382	21,716	6.92%
112	GREENLEAF ELEMENTARY	478,263	77,041	367,197	34,025	7.11%
108	CLEVELAND	290,574	81,726	185,739	23,110	7.95%
183	PLACE @ PRESCOTT	240,650	66,799	154,636	19,216	7.98%
148	REDWOOD HEIGHTS	74,255	23,985	43,886	6,384	8.60%
192	RISE	364,692	106,093	227,230	31,369	8.60%
181	ENCOMPASS	305,007	81,225	197,300	26,482	8.68%
154	SOBRANTE PARK	277,766	43,411	206,447	27,908	10.05%
114	GLOBAL FAMILY SCHOOL	431,810	143,191	240,573	48,045	11.13%

APPENDIX: RESTRICTED GENERAL FUND OVERVIEW

ELEMENTARY SCHOOL BUDGETS EXCLUDING UTILITIES AND CUSTODIAL

PAGE 3 OF 3

Third Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance						
Elementary Schools						
Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
144	PARKER	346,917	96,473	210,615	39,829	11.48%
101	ALLENDALE	404,307	79,943	276,061	48,303	11.95%
168	CARL MUNCK	306,920	75,190	193,470	38,260	12.47%
117	FRUITVALE	468,010	119,153	290,293	58,564	12.51%
139	MAXWELL PARK	442,313	87,606	297,325	57,382	12.97%
132	LAZEAR	353,636	83,855	223,651	46,129	13.04%
113	LEARNING WITHOUT LIMITS	402,119	117,791	230,263	54,065	13.45%
107	EAST OAKLAND PRIDE	480,681	161,543	242,673	76,465	15.91%
174	MARSHALL	232,798	84,996	108,963	38,840	16.68%
186	INTERNATIONAL COMMUNITY SCHOOL	374,117	146,686	163,706	63,725	17.03%
125	NEW HIGHLAND ACADEMY	732,891	132,563	459,617	140,710	19.20%
166	HOWARD	217,301	41,950	115,181	60,170	27.69%
142	JOAQUIN MILLER	9,061	506	5,972	2,583	28.51%
122	GRASS VALLEY	262,887	73,548	95,757	93,582	35.60%
171	KAISER	47,148	12,481	14,657	20,010	42.44%
157	THORNHILL	6,241	504	-	5,738	91.93%
127	HILLCREST	7,796	-	-	7,796	100.00%
		\$ 22,475,965	\$ 5,894,188	\$ 15,039,444	\$ 1,542,333	6.86%

APPENDIX: RESTRICTED GENERAL FUND OVERVIEW

MIDDLE SCHOOLS EXCLUDING UTILITIES AND CUSTODIAL

Third Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance

Middle Schools

Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
201	CLAREMONT MIDDLE	784,393	184,915	620,725	(21,247)	-2.71%
206	BRET HARTE MIDDLE	557,703	80,902	476,299	502	0.09%
215	MADISON MIDDLE	678,198	135,490	522,622	20,086	2.96%
212	ROOSEVELT MIDDLE	702,108	233,544	442,978	25,586	3.64%
213	WESTLAKE MIDDLE	737,782	224,523	477,211	36,047	4.89%
203	FRICK MIDDLE	753,836	208,881	507,242	37,713	5.00%
232	COLISEUM COLLEGE PREP ACADEMY	638,703	244,328	352,701	41,673	6.52%
210	EDNA BREWER MIDDLE	548,047	110,219	387,174	50,654	9.24%
208	ALTERNATIVE LEARNING COMMUNITY	146,648	72,213	59,519	14,917	10.17%
236	URBAN PROMISE ACADEMY	657,631	109,843	478,525	69,263	10.53%
228	UNITED FOR SUCCESS ACADEMY	2,455,764	638,470	1,510,480	306,814	12.49%
235	MELROSE LEADERSHIP ACAD	494,411	192,555	233,038	68,818	13.92%
204	WEST OAKLAND MIDDLE	244,500	58,560	151,626	34,315	14.03%
226	ROOTS INTERNATIONAL ACADEMY	624,119	157,309	272,834	193,976	31.08%
221	ELMHURST COMMUNITY PREP	2,602,092	500,523	1,263,381	838,188	32.21%
224	ALLIANCE ACADEMY	639,942	138,837	261,291	239,813	37.47%
211	MONTERA MIDDLE	352,911	56,116	7,169	289,626	82.07%
202	ELMHURST MIDDLE	2,818	-	-	2,818	100.00%
		\$ 13,621,607	\$ 3,347,229	\$ 8,024,816	\$ 2,249,562	16.51%

APPENDIX: RESTRICTED GENERAL FUND OVERVIEW HIGH SCHOOLS EXCLUDING UTILITIES AND CUSTODIAL

Third Interim 2011-12 Restricted General Fund - Sorted by Ascending Available Balance						
High Schools						
Site	Site Desc	Working Bgt	Encum	Expenses	Avail Bal	% Available
347	LEADERSHIP PREPARATORY HI SCH	136,986	28,442	110,992	(2,449)	-1.79%
346	BUSINESS INFORMATION TECH HI	145,579	29,040	113,584	2,954	2.03%
344	YOUTH EMPOWERMENT SCHOOL	288,684	102,250	172,226	14,208	4.92%
309	BUNCHE ACADEMY	267,351	90,595	158,632	18,124	6.78%
353	OAKLAND INTERNATIONAL HIGH SCH	511,459	119,046	350,648	41,766	8.17%
343	COLLEGE PREP MEDIA	502,921	144,929	311,064	46,929	9.33%
310	DEWEY HIGH SCHOOL	383,007	79,998	265,981	37,028	9.67%
335	LIFE ACADEMY	495,379	122,114	322,878	50,388	10.17%
348	E.OAK.SCH. OF THE ARTS HLSCH.	129,109	26,478	88,040	14,590	11.30%
304	OAKLAND HIGH SCHOOL	1,588,793	315,931	1,051,672	221,190	13.92%
314	FAR WEST HIGH SCHOOL	303,985	105,576	151,472	46,938	15.44%
339	ARCHITECTURE ACAD & COLL PREP	584,331	147,532	344,620	92,179	15.78%
352	RUDSDALE CONTINUATION	351,922	113,421	174,763	63,739	18.11%
351	EXPER, EXCELL, COMM, EMPOW LEA	375,715	98,033	207,328	70,354	18.73%
306	SKYLINE HIGH SCHOOL	1,434,821	336,853	783,563	314,405	21.91%
305	OAKLAND TECH HIGH SCHOOL	1,551,693	378,748	802,319	370,627	23.89%
313	STREET ACADEMY	263,682	86,439	113,502	63,741	24.17%
342	MANDELA HIGH	523,224	131,412	251,002	140,811	26.91%
338	METWEST	444,289	142,244	168,331	133,714	30.10%
330	INDEPENDENT STUDY 9-12	128,785	23,126	54,682	50,977	39.58%
333	COMMUNITY DAY SCHOOL	100,786	14,948	6,076	79,762	79.14%
311	GATEWAY TO COLLEGE	5,507	-	-	5,507	100.00%
		\$ 10,518,009	\$ 2,637,155	\$ 6,003,374	\$ 1,877,480	17.85%

GENERAL FUND OVERVIEW

FUND BALANCES SUMMARY

Fd #	Fund Description	EXPENSES (Object Codes 1000-6999)							
		2011-12 3rd Interim		2011-12 2nd Interim		Difference			
		\$\$\$	FTE's	\$\$\$	FTE's	\$\$\$	%	FTE's	%
General Fund									
01	Gen Fund - Unrestricted	\$ 227,703,354	2,566	\$ 227,703,354	2,551	\$ -	0.0%	16	1%
01	Gen Fund - Restricted	\$ 196,967,850	1,414	\$ 189,395,388	1,384	\$ 7,572,462	4.0%	31	2%
Total General Fund		\$ 424,671,204	3,981	\$ 417,098,742	3,934	\$ 7,572,462	1.8%	47	1%
11	Adult Education	\$ 2,988,461	19	\$ 2,822,622	19	\$ 165,839	5.9%	-	0%
12	Child Development	\$ 18,148,351	184	\$ 18,146,920	183	\$ 1,432	0.0%	2	1%
13	Cafeteria	\$ 17,828,886	180	\$ 17,787,712	166	\$ 41,173	0.2%	15	9%
17	State Loan	\$ -	-	\$ -	-	\$ -	-	-	-
Facility Related Funds									
14	Deferred Maintenance	\$ 2,167,923	-	\$ 2,167,407	-	\$ 516	0.0%	-	-
21	Gen.Oblig. Bonds	\$ 98,185,968	24	\$ 96,967,836	24	\$ 1,218,132	1.3%	-	0%
25	Dev Fee / Redevel	\$ 5,071,528	17	\$ 5,038,028	17	\$ 33,500	0.7%	-	0%
30	State School Bldg	\$ -	-	\$ -	-	\$ -	-	-	-
35	State Modernization	\$ 16,417,291	1	\$ 16,417,291	1	\$ 0	0.0%	-	0%
40	Williams Settlement	\$ 9,469,461	8	\$ 9,469,462	8	\$ (1)	0.0%	-	0%
Total Facility Funds		\$ 131,312,171	50	\$ 130,060,023	50	\$ 1,252,148	1.0%	-	0%
51	Bond Int & Redemption	\$ -	-	\$ -	-	\$ -	-	-	-
53	Tax Override	\$ -	-	\$ -	-	\$ -	-	-	-
56	Debt Serv (COPS Pmts)	\$ -	-	\$ -	-	\$ -	-	-	-
67	Self Insurance	\$ 20,995,801	9	\$ 20,995,801	9	\$ -	0.0%	-	0%
ALL FUNDS		\$ 615,944,875	4,424	\$ 606,911,821	4,361	\$ 9,033,054	1.5%	63	1%

Note - Description and purpose of Funds are noted in appendix for each fund

OTHER FUND BALANCES

FUND BALANCES DETAIL

THIRD INTERIM 2011-12													
Fund Num	Fund Descript	Beginning Balance	Revenues	In Transfers	Other Sources	In Contrib.	Total Resources	Expenses	Other Outgo	Indirect	Out Transfers	Total Disburse	Ending Balance
01	Gen Fund - Unrestr	26,457,124	272,537,784	5,387,268	-	(31,742,514)	246,182,538	(227,703,354)	(9,768,388)	4,886,535	(1,322,416)	(233,907,623)	38,732,039
01	Gen Fund - Restr	10,532,695	155,655,920	2,093,782	-	38,723,402	196,473,105	(196,967,850)	(550,582)	(3,477,327)	(2,093,782)	(203,089,541)	3,916,259
Total General Fund		36,989,819	428,193,704	7,481,050	-	6,980,888	442,655,643	(424,671,204)	(10,318,970)	1,409,208	(3,416,198)	(436,997,164)	42,648,298
11	Adult Education	2,931,383	1,410,744	1,322,416	-	-	2,733,160	(2,988,461)	-	(62,998)	(2,570,393)	(5,621,853)	42,690
12	Child Development	704,101	19,081,316	-	-	-	19,081,316	(18,148,351)	-	(703,522)	(229,997)	(19,081,870)	703,547
13	Cafeteria	1,630,247	16,975,194	172,773	-	-	17,147,967	(17,828,886)	-	(742,486)	(206,843)	(18,778,215)	-
17	State Loan	2,688,338	-	-	-	-	-	-	-	-	(2,094,903)	(2,094,903)	593,435
Facility Related Funds													
14	Deferred Maintenance	73,624	516	2,093,782	-	-	2,094,298	(2,167,923)	-	-	-	(2,167,923)	(1)
21	Gen.Oblig. Bonds	112,794,432	333,934	-	55,000,000	-	55,333,934	(98,185,968)	-	-	(2,093,782)	(100,279,750)	67,848,617
25	Dev Fee / Redevel	4,855,918	2,913,763	-	-	-	2,913,763	(5,071,528)	-	-	-	(5,071,528)	2,698,153
35	St Modernization	13,727,523	16,412,207	-	-	-	16,412,207	(16,417,291)	-	-	-	(16,417,291)	13,722,439
40	Williams Settlement	2,149,206	7,718,416	-	-	-	7,718,416	(9,469,461)	-	-	-	(9,469,461)	398,161
Total Facility Funds		133,600,703	27,378,837	2,093,782	55,000,000	-	84,472,619	(131,312,171)	-	-	(2,093,782)	(133,405,953)	84,667,369
51	Bond Int & Redemption	38,893,835	50,544,087	-	-	-	50,544,087	-	(48,447,619)	-	-	(48,447,619)	40,990,303
53	Tax Override	101	84,749	-	-	-	84,749	-	-	-	-	-	84,850
56	Debt Service	3,687	-	-	-	-	-	-	-	-	-	-	3,687
67	Self Insurance	11,994,079	15,666,537	-	-	-	15,666,537	(20,995,801)	-	-	(457,905)	(21,453,706)	6,206,910
ALL FUNDS		229,436,294	559,335,170	11,070,021	55,000,000	6,980,888	632,386,079	(615,944,875)	(58,766,589)	(99,798)	(11,070,021)	(685,881,283)	175,941,089

APPENDIX: OTHER FUND BALANCES

FUND 11 - ADULT EDUCATION FUND

Adult Education Fund 11	2011-12 3rd Interim	2011-12 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 1,410,744	\$ 1,244,905	\$ 165,839
Transfer-In & Sources	1,322,416	1,322,416	-
Total Revenues & Sources	2,733,160	2,567,321	165,839
Salaries,Supplies,Services & Equipment	2,988,461	2,822,622	165,839
Other outgo (Charter Pass Thru / Debt Service)	-	-	-
Indirect Cost	62,998	62,999	(1)
Contributions & Transfers Out	2,570,393	2,570,393	-
Total Expenses & Uses	5,621,853	5,456,014	165,838
Change in Fund Balance	(2,888,693)	(2,888,693)	1
Beginning Fund Balance	2,931,383	2,931,383	-
Ending Fund Balance	\$ 42,690	\$ 42,690	\$ 1
FTE's	19.4	19.4	2.5
Purpose of Fund - Accts for fed, state and local revenues for adult ed programs			

APPENDIX: OTHER FUND BALANCES

FUND 12 - CHILD DEVELOPMENT FUND

Child Development Fund 12	2011-12 3rd Interim	2011-12 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 19,081,316	\$ 19,079,885	\$ 1,432
Transfer-In & Sources	-	-	-
Total Revenues & Sources	19,081,316	19,079,885	1,432
Salaries,Supplies,Services & Equipment	18,148,351	18,146,920	1,432
Other outgo (Charter Pass Thru / Debt Service)	-	-	-
Indirect Cost	703,522	703,522	-
Contributions & Transfers Out	229,997	229,997	-
Total Expenses & Uses	19,081,870	19,080,439	1,432
Change in Fund Balance	(554)	(554)	(0)
Beginning Fund Balance	704,101	704,101	-
Ending Fund Balance	\$ 703,547	\$ 703,547	\$ (0)
FTE's	184.4	182.9	1.5
Purpose of Fund - Accts for fed, state and local revenues for child development programs			

APPENDIX: OTHER FUND BALANCES

FUND 13 - CAFETERIA FUND

Cafeteria Fund 13	2011-12 3rd Interim	2011-12 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 16,975,194	\$ 16,934,021	\$ 41,173
Transfer-In & Sources	172,773	172,773	-
Total Revenues & Sources	17,147,967	17,106,794	41,173
Salaries,Supplies,Services & Equipment	17,828,886	17,787,712	41,173
Other outgo	-	-	-
Indirect Cost	742,486	742,486	-
Contributions & Transfers Out	206,843	206,843	-
Total Expenses & Uses	18,778,215	18,737,041	41,173
Change in Fund Balance	(1,630,247)	(1,630,247)	-
Beginning Fund Balance	1,630,247	1,630,247	-
Ending Fund Balance	\$ (0)	\$ (0)	\$ -
FTE's	180.5	165.8	14.7
Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm			

APPENDIX: OTHER FUND BALANCES

FUND 14 - DEFERRED MAINTENANCE FUND

Deferred Maintenance Fund 14	2011-12 3rd Interim	2011-12 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ -	\$ -
Transfer-In & Sources	2,093,782	2,093,782	-
Total Revenues & Sources	2,093,782	2,093,782	-
Salaries,Supplies,Services & Equipment	2,167,923	2,167,407	516
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	2,167,923	2,167,407	516
Change in Fund Balance	(74,141)	(73,625)	(516)
Beginning Fund Balance	73,624	73,624	-
Ending Fund Balance	\$ (517)	\$ (1)	\$ (516)
FTE's	-	-	-
Purpose of Fund - Accts for state apportionments & matching funds for deferred maintenance			

APPENDIX: OTHER FUND BALANCES

FUND 17 - OTHER CAP OUTLAY FUND

(STATE LOAN)

Other Cap Outlay Fund 17(State Loan)	2011-12 3rd Interim	2011-12 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ -	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	-	-	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	2,094,903	2,094,903	-
Total Expenses & Uses	2,094,903	2,094,903	-
Change in Fund Balance	(2,094,903)	(2,094,903)	-
Beginning Fund Balance	2,688,338	2,688,338	-
Ending Fund Balance	\$ 593,435	\$ 593,435	\$ -
FTE's	-	-	-

Purpose of Fund - Accts for \$35 million of the State loan.

APPENDIX: OTHER FUND BALANCES

FUND 21 - BUILDING FUND

Building Fund 21	2011-12 3rd Interim	2011-12 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 333,934	\$ 296,718	\$ 37,216
Transfer-In & Sources	55,000,000	-	55,000,000
Total Revenues & Sources	55,333,934	296,718	55,037,216
Salaries,Supplies,Services & Equipment	98,185,968	96,967,836	1,218,132
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	2,093,782	2,093,782	-
Total Expenses & Uses	100,279,750	99,061,618	1,218,132
Change in Fund Balance	(44,945,816)	(98,764,900)	53,819,084
Beginning Fund Balance	112,794,432	112,794,432	-
Ending Fund Balance	\$ 67,848,617	\$ 14,029,532	\$ 53,819,084
FTE's	23.9	23.9	-
Purpose of Fund - Accts for proceeds from the sale and exps of locally approved G.O. bonds			

APPENDIX: OTHER FUND BALANCES

FUND 25 - CAPITAL FACILITY FUND

Capital Facility Fund 25	2011-12 3rd Interim	2011-12 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 2,913,763	\$ 2,913,763	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	2,913,763	2,913,763	-
Salaries,Supplies,Services & Equipment	5,071,528	5,038,028	33,500
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	5,071,528	5,038,028	33,500
Change in Fund Balance	(2,157,765)	(2,124,265)	(33,500)
Beginning Fund Balance	4,855,918	2,731,653	2,124,265
Ending Fund Balance	\$ 2,698,153	\$ 607,388	\$ 2,090,765
FTE's	17.0	17.0	-
Purpose of Fund - Accts for funds rec'd from developers fees & Redevelopment Agencies			

APPENDIX: OTHER FUND BALANCES

FUND 35 - COUNTY SCHOOL FACILITY FUND

County School Facility Fund 35	2011-12 3rd Interim	2011-12 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 16,412,207	\$ 16,406,028	\$ 6,179
Transfer-In & Sources	-	-	-
Total Revenues & Sources	16,412,207	16,406,028	6,179
Salaries,Supplies,Services & Equipment	16,417,291	16,417,291	0
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	16,417,291	16,417,291	0
Change in Fund Balance	(5,084)	(11,263)	6,179
Beginning Fund Balance	13,727,523	13,727,523	-
Ending Fund Balance	\$ 13,722,439	\$ 13,716,260	\$ 6,179
FTE's	1.00	1.00	-
Purpose of Fund - Accts for revenues and expenses associated with statewide modernization			

APPENDIX: OTHER FUND BALANCES

FUND 40 - WILLIAMS SETTLEMENT FUND

Special Reserve Fund 40	2011-12 3rd Interim	2011-12 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 7,718,416	\$ 7,712,781	\$ 5,636
Transfer-In & Sources	-	-	-
Total Revenues & Sources	7,718,416	7,712,781	5,636
Salaries,Supplies,Services & Equipment	9,469,461	9,469,462	(1)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	9,469,461	9,469,462	(1)
Change in Fund Balance	(1,751,045)	(1,756,681)	5,636
Beginning Fund Balance	2,149,206	2,149,206	-
Ending Fund Balance	\$ 398,161	\$ 392,525	\$ 5,636
FTE's	8.0	8.0	-

**Purpose of Fund - Accts for the rev and exp associated with the "Williams Settlement",
Air Resource Board and the McClymonds Family Youth Center (MFYC)**

APPENDIX: OTHER FUND BALANCES

FUND 51 - BOND INTEREST & REDEMPTION FUND

Bond Interest & Redemption Fund 51	2011-12 3rd Interim	2011-12 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 50,544,087	\$ 50,544,087	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	50,544,087	50,544,087	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	48,447,619	48,447,619	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	48,447,619	48,447,619	-
Change in Fund Balance	2,096,468	2,096,468	-
Beginning Fund Balance	38,893,835	38,893,835	-
Ending Fund Balance	\$ 40,990,303	\$ 40,990,303	\$ -
FTE's	-	-	-
Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds. Pmts made from taxes levied by Counties			

APPENDIX: OTHER FUND BALANCES

FUND 53 - TAX OVERRIDE FUND

Tax Override Fund 53	2011-12 3rd Interim	2011-12 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 84,749	\$ 84,749	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	84,749	84,749	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	-	-	-
Change in Fund Balance	84,749	84,749	-
Beginning Fund Balance	101	101	-
Ending Fund Balance	\$ 84,850	\$ 84,850	\$ -
FTE's	-	-	-
Purpose of Fund - Accts for the repayment of voted indebtedness other than Bond Interest & Redemption payments to be financed by Ad Valorem levies.			

APPENDIX: OTHER FUND BALANCES

FUND 56 - DEBT SERVICE FUND

Debt Service Fund 56	2011-12 3rd Interim	2011-12 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ -	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	-	-	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	-	-	-
Change in Fund Balance	-	-	-
Beginning Fund Balance	3,687	3,687	-
Ending Fund Balance	\$ 3,687	\$ 3,687	\$ -
FTE's			-
<p>Purpose of Fund - To pay debt related to outstanding Cert of Participation (COP's) Source of funding is through Inter-Fund Transfers from other funds.</p>			

APPENDIX: OTHER FUND BALANCES

FUND 67 - SELF INSURANCE FUND

Self Insurance Fund 67	2011-12 3rd Interim	2011-12 2nd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 15,666,537	\$ 15,666,537	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	15,666,537	15,666,537	-
Salaries,Supplies,Services & Equipment	20,995,801	20,995,801	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	457,905	457,905	-
Total Expenses & Uses	21,453,706	21,453,706	-
Change in Fund Balance	(5,787,169)	(5,787,169)	-
Beginning Fund Balance	11,994,079	11,994,079	-
Ending Fund Balance	\$ 6,206,910	\$ 6,206,910	\$ -
FTE's	9.0	9.0	-
Purpose of Fund - Accts for self-insurance activities from other operating funds			

OPERATING RESULTS



EMPLOYEE PAY RESULTS COMPARISON

JULY 2010-MARCH 2011 vs. JULY 2011-MARCH 2012

	2011-12	2010-11	Diff	
	Jul - Mar	Jul - Mar	Amt	%
Total Payroll Runs	73	74		
Number of Check, Direct Deposits & Manuals:				
Checks	14,826	19,822	(4,996)	-25.2%
Direct Deposits	54,166	53,430	736	1.4%
Manuals	267	365	(98)	-26.8%
Total Check, Direct Deposits & Manuals	69,259	73,617	(4,358)	-5.9%
Number of Checks Issued Due to HR/PR Errors:				
Human Resources (HR)	423	461	(38)	-8.2%
Payroll (P/R)	70	93	(23)	-24.7%
Total Checks Issued Due to HR/PR Errors	493	554	(61)	-11.0%
Percentage of P/R & HR Errors	0.71%	0.75%	-0.04%	-5.4%

BUILDINGS & GROUNDS WORK ORDERS SUMMARY

JULY 2010-MARCH 2011 vs. JULY 2011-MARCH 2012

	July 2011 - March 2012		July 2010 - March 2011		Difference
Total Work Orders Submitted	12,329		11,113		1,216
Completed	11,692	94.83%	11,023	99.19%	669
Not Completed	637	5.17%	90	0.60%	547
Overall Completed on time	9,219	78.85%	8,605	78.06%	614
Overall Not Completed on time	2,473	21.15%	2,418	21.94%	55

BUILDINGS & GROUNDS WORK ORDERS DETAIL

JULY 2010-MARCH 2011 vs. JULY 2011-MARCH 2012

Year	Work Order Data	Totals	2010 Priority 1 (1-2 Days)	2010 Priority 2 (1-7 Days)	2010 Priority 3 (10-30 Days)	2010 Priority 4 (30-90 Days)
July 2010- March 2011						
	Completed On Time	8,605	2,342	3,913	1,355	995
	Not Completed OnTime	2,418	914	1,236	225	43
	Total Completed	11,023	3,256	5,149	1,580	1,038
	Completed On Time	78.06%	71.93%	76.00%	85.76%	95.86%
	Not Completed On Time	21.94%	28.07%	24.00%	14.24%	4.14%
Year	Work Order Data	Totals 2011	2011 Priority 1 (1-2 Days)	2011 Priority 2 (1-7 Days)	2011 Priority 3 (10-30 Days)	2011 Priority 4 (30-90 Days)
July 2011- March 2012						
	Completed On Time	9,219	1,147	4,436	3,425	211
	Not Completed OnTime	2,473	651	1,692	128	2
	Total Completed	11,692	1,798	6,128	3,553	213
	Completed On Time	78.85%	63.79%	72.39%	96.40%	99.06%
	Not Completed On Time	21.15%	36.21%	27.61%	3.60%	0.94%

TECHNOLOGY SERVICES SUPPORT TICKET ANALYSIS JULY 2010-MARCH 2011 vs. JULY 2011-MARCH 2012

Tech Serv - Help Desk Ticket Request Number of Tickets (Open to Close)	July 2011 - Mar 2012	July 2010 - Mar 2011	Diff	
Num of Open Tickets - Beginning of Year	179	175	4	a
Tickets Opened - July through Mar	11,909	9,649	2,260	b
Tickets Closed - July through Mar	11,669	9,527	2,142	c
Num of Open Tickets - End of Mar	419	297	122	a+b-c=d
Avg # of Tickets closed per month	1,667	1,361	306	c/4=e

TECHNOLOGY SERVICES SUPPORT TICKET DETAIL JULY 2010-MARCH 2011 vs. JULY 2011-MARCH 2012

Year	Month	Open Tickets (Beginning of Month)	# of Tickets Opened during the month	# of Tickets Closed during the month	# of Open Tickets at the End of the month
2011	July	179	803	788	194
	August	194	1626	1451	369
	September	369	2227	2239	357
	October	357	1359	1422	294
	November	294	1160	1051	403
	December	403	831	820	414
2012	January	414	1576	1363	627
	February	627	1221	1374	480
	March	480	1106	1161	425

Avg # Closed: 1,297

Year	Month	Open Tickets (Beginning of Month)	# of Tickets Opened during the month	# of Tickets Closed during the month	# of Open Tickets at the End of the month
2010	July	175	709	688	196
	August	196	1173	948	421
	September	421	1473	1453	441
	October	441	1020	1120	341
	November	341	1121	1174	288
	December	288	772	845	215
2011	January	215	1126	1032	309
	February	309	991	1027	275
	March	275	1264	1240	299

Avg # Closed: 1,072